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United Nations

Voluntary funds administered by the United Nations High Commissioner for Refugees

Audited financial statements

for the year ended 31 December 2002 and

Report of the Board of Auditors

General Assembly
Official Records
Fifty-eighth Session
Supplement No. 5E (A/58/5/Add.5)

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United Nations • New York, 2003

Note

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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7 March 2003

Pursuant to the Financial Rules for voluntary funds administered by the Office of the United Nations High Commissioner for Refugees, we have the honour to submit the accounts for the year 2002, certified as correct and approved in accordance with paragraph 11.4 of the Rules.

We confirm, to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the organization, the following representations in connection with your audit of the financial statements of the United Nations High Commissioner for Refugees for the year ended 31 December 2002:

1. We are responsible for preparing financial statements, which properly present the activities of the organization, and for making accurate representations to you. All the accounting records have been made available for the purposes of your audit, and all the transactions that properly occurred in the financial period have been properly reflected and recorded in the accounting records. All other records and related information have been made available to you.

2. The financial statements were prepared in accordance with:

- The United Nations system accounting standards;
- The Financial Regulations of the United Nations;
- The Financial Rules established by the High Commissioner, in consultation with the Executive Committee;
- The accounting policies of the organization, as summarized in note 2 to the financial statements; these accounting policies have been applied on a basis consistent with the preceding financial periods.

3. The non-expendable property disclosed in note 11 to the financial statements was owned by the organization and was free from any charge. The cost of the non-expendable property in existence at 31 December 2002, as disclosed in the note, was fairly stated.

4. The cash and inter-agency balances recorded are expected, in our opinion, to produce substantially the amounts at which they are stated.

The Chairman of the United Nations Board of Auditors
United Nations
New York

5. All material accounts receivable have been included in the financial statements, and represent valid claims against debtors. Apart from the estimated uncollectable amounts, recorded under the provision for doubtful accounts receivables, we expect all significant accounts receivable at 31 December 2002 to be collected.

6. All known accounts payable have been included in the accounts.

7. The unliquidated obligations recorded represent valid commitments of the organization and were established in accordance with the Financial Rules.

8. All material, legal or contingent liabilities have been appropriately reflected in the financial statements.

9. Except as disclosed in the financial statements, the financial position of the organization was not materially affected by:

(a) Charges or credits relating to prior years;

(b) Any changes in the basis of accounting.

10. All expenditure reported in the period was incurred in accordance with the financial regulations of the organization and any specific donor requirements.

11. All commitments against resources of future financial periods have been disclosed as required by the United Nations system accounting standards.

12. We further confirm that all losses of cash or receivables, ex gratia payments, presumptive fraud and fraud, wherever incurred, were communicated to the Board of Auditors.

13. Disclosure was made in the accounts of all matters necessary for the financial statements to present fairly the results of the transactions in the period.

14. There have been no events since the date of the statement of assets and liabilities that necessitate revision of the figures included in the financial statements or a note thereto.

(*Signed*) Saburo **Takizawa**
Controller and Director
Division of Financial and Supply Management

(*Signed*) Ruud **Lubbers**
United Nations High Commissioner for Refugees

27 June 2003

I have the honour to transmit to you the report of the Board of Auditors to the General Assembly and the audit opinion on the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 2002.

Accept Sir, the assurances of my highest consideration.

(*Signed*) François **Logerot**
First President of the Court of Accounts of France
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

Chapter I

Financial highlights of 2002

A. Introduction

1. In terms of financial management 2002 was again a difficult year. The level of voluntary contributions to the Annual Programme budget fell short of the revised budget by $179.8 million in 2002. This extended the downward trend of recent years: the gap was $147.4 million in 2001, and $204.7 million in 2000. The organization was thus obliged to manage these successive gaps in the funding of the Annual Programme budgets.

2. In 2002, the full funding of the Supplementary Programme for Afghanistan of some $271 million in a time span of 15 months (last quarter of 2001 and the whole of 2002) meant significant downward pressure on the funding for the Annual Programme budget.

3. In 2001, by the active management of an anticipated shortfall in contributions and, by adjusting implementation rates (Actions 1 and 2), the budget approved by the Executive Committee for 2001 of $955 million was reduced by some $125 million. The remaining Annual Programme budget was still not fully funded and a gap of $12 million had to be covered by a transfer from the Working Capital and Guarantee Fund.

4. Continuing cost-saving efforts in 2002 have allowed the organization to fully refund the $12 million transferred from the Working Capital and Guarantee Fund in 2001 and to close the year without a loan from the Working Capital and Guarantee Fund. The management of resources in recent years has been all the more difficult as there have been only minimal carry-overs. Reserves and fund balances are reaching critically low levels.

B. Voluntary contributions

5. In 2002, compared to a revised budget of $1,036.8 million (excluding the United Nations regular budget), voluntary contributions totalled $815.8 million, of which $621.9 million for the Annual Programme budget, $185.2 million for the Supplementary Programme budget and $8.7 million for the junior professional officers. Of the Annual Programme and Supplementary Programme, 78 per cent and 81 per cent were funded, respectively. Additional sources of funding were generated by miscellaneous income, cancellation of prior years' obligation and currency exchange adjustments.

6. In 2001, voluntary contributions totalled $779.2 million or 86 per cent of a revised budget of $906.1 million (excluding the United Nations regular budget). The total contributions of $779.2 million comprised $634.7 million for the Annual Programme budget, $135.3 million for the Supplementary Programme budget and $9.2 million for the junior professional officers. Of the Annual Programme and Supplementary Programme, 81 per cent and 116 per cent were funded, respectively.

7. In 2000, voluntary contributions of $705.3 million represented 77 per cent of the revised budget.

8. While in absolute terms voluntary contributions increased from $705.3 million in 2000, to $779.2 million and $815.8 million in 2001 and 2002, respectively, the gap between voluntary contributions and the organization's annual budget ranged from 23 per cent in 2000, to 14 per cent and 21 per cent in 2001 and 2002, respectively.

9. A range of initiatives was taken during the course of 2002 to cope with the expected shortfall in voluntary contributions, which resulted in a reduction of activities under the Annual Programme budget. These initiatives included freezing the initial allocation of the operational reserve of $72.9 million at an amount of $42.9 million, reflecting a reduction in allocations from the reserve of $30 million.

C. Miscellaneous income

Interest income

10. Interest income generated in 2002 amounted to $3.4 million compared to $4.6 million and $5.6 million in 2001 and 2000, respectively. Declining global economic conditions and lower interest rates have affected interest income. Interest rates have been at their lowest level in several decades.

Currency exchange adjustments

11. In 2002, currency exchange adjustments resulted in a gain of $32.2 million, compared to losses of $14.0 million and $8.0 million in 2001 and 2000, respectively. The gain of $32.2 million consists of a net realized gain of $8.5 million from contributions, a net unrealized gain of $16.6 million from the revaluation of cash, contributions receivable, accounts receivable and accounts payable during and at the end of the year, and a realized gain of $7.1 million from transactions that were settled during the year. The significant increase in 2002 is attributable principally to the strengthening of the euro and other major currencies against the United States dollar. Approximately 50 per cent of the organization's voluntary contributions are in United States dollars, 30 per cent in euros and the remaining 20 per cent in other major currencies.

D. Expenditures

12. In 2002, total expenditures for programmed activities amounted to $908.4 million, including $698.1 million for the Annual Programme, $200.1 million for the Supplementary Programme, $7.2 million for the junior professional officers, and $1.6 million and $1.4 million for the Working Capital and Guarantee Fund and Medical Insurance Plan, respectively.

13. In 2001, total expenditures for programmed activities amounted to $782.6 million, including $677.6 million for the Annual Programme, $95.8 million for the Supplementary Programme, $7.1 million for the junior professional officers, and $0.9 million and $1.2 million for the Working Capital and Guarantee Fund and Medical Insurance Plan, respectively. In 2000, total expenditures amounted to $783.8 million.

14. While total expenditures remained relatively unchanged from 2000 to 2001, total expenditures for programmed activities increased by $125.8 million in 2002.

This increase is attributable principally to the Supplementary Programme for Afghanistan.

E. Implementing partner expenditures

15. For 2002 operational projects, instalments in the amount of $294.8 million, representing 32 per cent of total expenditures, were paid to implementing partners. As of 31 December 2002, implementing partners had reported on an amount of $204.2 million, with a balance outstanding of $90.6 million — representing 31 per cent of total instalments paid — for which reports will be received during the first quarter of 2003.

16. In 2001, total instalments paid to implementing partners during the year amounted to $260.2 million, of which $90.6 million was outstanding at the end of the year but represented some 35 per cent of total instalments paid.

17. The organization continues to make improvements in the reduction of unspent balances with implementing partners.

F. Reserves and fund balances

18. The total reserves and fund balances for 2002 amounted to $119.8 million, comprised of $50 million for the Working Capital and Guarantee Fund, $31.1 million for the Annual Programme fund, $18.4 million for Supplementary Programme fund, $6.4 million for junior professional officers, and $13.9 million for the Medical Insurance Plan.

19. In 2001, reserves and fund balances amounted to $148.9 million, comprised of $38 million for the Working Capital and Guarantee Fund, $43.7 million for the Annual Programme fund, $48.9 million for the Supplementary Programme fund, $5.9 million for junior professional officers, and $12.4 million for the Medical Insurance Plan. The significant increase in the reserves and fund balance for the Supplementary Programme fund is attributable principally to the Supplementary Programme for Afghanistan.

20. The organization continues to be concerned about the decreasing reserves and fund balances, which have been at their lowest level in several years. At the end of 2002, reserves and fund balances available for programmed activities amounted to $99.5 million — including reserves and fund balances for the Working Capital and Guarantee Fund, Annual Programme and Supplementary Programme funds — this represents approximately six weeks' expenditure.

G. Other funds

Working Capital and Guarantee Fund

21. To cover temporary shortfalls pending the receipt of anticipated contributions, the organization resorted to the Working Capital and Guarantee Fund in accordance with the provisions of article 6.4 (f) of the Financial Rules of the Voluntary funds administered by the High Commissioner for Refugees (A/AC.96/503/Rev.7). At the beginning of the year, 2002 income was used to reimburse a loan balance of

$12.0 million that had been outstanding from 2001. A further amount of up to $48.2 million was borrowed from the Working Capital and Guarantee Fund to cover interim funding needs for 2002. This amount was fully replenished from 2002 income.

Central Emergency Revolving Fund

22. In mid-December 2002, the organization borrowed $6.0 million from the Central Emergency Revolving Fund for the advance operations for Iraq. The amount remains outstanding at the end of the year. The Fund was created in 1992 by the General Assembly for use by operational organizations in the early stages of emergencies.

H. Cash balances

23. Cash and term deposits have remained stable over the past three years. At the end of 2002, the balance of cash and term deposits was $138.7 million, compared to balances of $140.5 million and $123.7 million in 2001 and 2000, respectively. The balance of cash and term deposits benefited from the reduction in contributions receivable from $98.6 million in 2001 to $66.5 million in 2002.

I. Other items of interest

Unliquidated obligations

24. Unliquidated obligations at the end of 2002 amounted to $78.5 million and represented approximately 8.6 per cent of total programmed activity, compared to $74.2 million or 9.5 per cent and $66.4 million or 8.5 per cent in 2001 and 2000, respectively. This is due to better planning and represents an improvement over the previous years when unliquidated obligation was approximately 15 per cent of total programmed activity.

Cancellation of prior years' obligation

25. Cancellations of prior years' obligation amounted to $13.1 million in 2002, compared to $20.0 million and $49.5 million in 2001 and 2000, respectively. The continued reduction again confirms better planning of the organization's operational activities.

Financial highlights 2002

(In millions of United States dollars)

	2002				2001				2000			
	Annual programme	*Supple-mentary programme*	*Other funds*[a]	*Total*	*Annual programme*	*Supple-mentary programme*	*Other funds*[a]	*Total*	*Annual programme*	*Supple-mentary programme*	*Other funds*[a]	*Total*
Budget	**801.7**	**228.1**	**7.0**	**1 036.8**	**782.1**	**117.0**	**7.0**	**906.1**	**844.9**	**88.6**	**6.8**	**920.2**
Total income	**657.5**	**185.8**	**14.9**	**858.2**	**622.9**	**135.3**	**16.4**	**774.6**	**637.2**	**57.9**	**14.0**	**709.1**
Income - Voluntary contributions	621.9	185.2	8.7	815.8	634.7	135.3	9.2	779.2	640.1	57.9	7.3	705.3
Interest and miscellaneous income	4.0	-	6.2	10.2	2.2	-	7.2	9.4	5.0	-	6.7	11.7
Currency exchange adjustment	31.6	0.6	-	32.2	(14.0)	-	-	(14.0)	(8.0)	-	-	(8.0)
Total expenditures	**698.1**	**200.1**	**10.2**	**908.4**	**677.6**	**95.8**	**9.2**	**782.6**	**707.5**	**67.2**	**9.1**	**783.8**
Administration	36.4	-	-	36.4	34.8	-	-	34.8	35.0	-	-	35.0
Programme support	186.5	12.2	-	198.7	181.8	6.2	-	188.0	171.0	7.4	-	178.4
Programme	475.2	187.9	10.2	673.3	461.0	89.6	9.2	550.6	501.5	59.8	9.1	570.4
Reserves and fund balance	31.1	18.4	70.3	119.8	43.7	48.9	56.3	148.9	53.6	7.3	66.1	127.0
Loan from Working Capital	-	-	-	-	12.0	-	-	12.0	-	-	-	-
Cash and term deposits	41.5	28.3	68.9	138.7	31.0	54.8	54.7	140.5	44.8	13.7	65.2	123.7
Unliquidated obligation	49.3	29.0	0.2	78.5	50.6	23.4	0.2	74.2	51.2	15.0	0.2	66.4
Cancellation of prior years' obligation	11.4	1.5	0.2	13.1	17.7	2.2	0.1	20.0	45.5	3.7	0.3	49.5

Note: All budget figures exclude the United Nations regular budget.

[a] Includes the junior professional officers fund, the Working Capital and Guarantee Fund and the Medical Insurance Plan.

Chapter II

Report of the Board of Auditors

Summary

The Board of Auditors has audited the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2002. The Board has also reviewed the operations of the voluntary funds administered by the High Commissioner at the headquarters of the Office of the United Nations High Commissioner for Refugees (UNHCR) in Geneva and at offices in Bangladesh, Guinea, Myanmar and Thailand for the same period.

The Board's main findings are as follows:

(a) As in other United Nations entities, unallocated available reserves at the end of 2002 ($50 million) were insufficient to cover the staff termination liabilities estimated at some $263 million;

(b) Although progress has been made, the value of non-expendable property disclosed in the financial statements at 31 December 2002 remained understated by approximately $70 million (25 per cent of an acquisition value of $289 million), according to UNHCR estimates. This is attributed to errors in data entry and non-recording of assets;

(c) Invalid expenditure reported in the 2002 financial statements, and valued by the Board at $5.9 million, shows the necessity of setting up a proper accounting policy;

(d) The 2002 operational expenditure not yet supported by implementing partners' financial reports amounted to $14.2 million as at 11 June 2003;

(e) As at 31 January 2003, UNHCR had not yet received audit certificates for 52.5 per cent of expenditure relating to operational projects implemented in 2001;

(f) The share of non-programme expenditure against total expenditure (28 per cent) should be reviewed in a time of decreasing resources, in view of the shortfall of $50 million in 2002;

(g) Between 1998 and 2002, the number of staff employed has constantly exceeded the number of staff posts; the excess reached 952 in 2002 (20 per cent more than the allotted posts). In addition, as at 1 January 2002, there were 1,099 administrative "project staff" individuals employed nominally by other organizations but who, in fact, worked under direct UNHCR management. As a result, while the official staffing table included 4,553 posts as of 1 July 2002, the actual staff roster was over 6,600;

(h) As a consequence of the contract policy implemented in January 2000, 75 per cent of staff was under de facto permanent appointments as at 1 July 2002, versus 16 per cent in 1998. This policy is in contrast to UNHCR changing operational needs in times of decreasing resources;

(i) At the end of December 2002, 113 Professionals (9 per cent of the Professional staff) were "staff-in-between-assignment", i.e., paid but without

assignment. Professional staff members have been without assignment for over 350 person-years from 1998 to 2002. As of 1 October 2002, three D-1 and one P-5 staff members had been without assignment for respectively, 15, 30, 43 and 44 months, while being on special leave with full pay all that time;

(j) The creation of a specific staff allowance, the housing maintenance element (HOME), exceeded the delegation of authority granted to the High Commissioner and is not in line with standard United Nations provisions in similar locations and circumstances;

(k) The accounting systems do not enable UNHCR to report what it is paid for a given period in respect of each entitlement and each staff member.

The Board made recommendations to improve financial management and reporting, human resources management and programme management. It has noted that, in most respects, UNHCR has actively responded to recommendations, although some have yet to be implemented.

A. Introduction

1. In accordance with paragraph 22 of the statute of the Office of the United Nations High Commissioner for Refugees (UNHCR), the Board of Auditors has audited the financial statements of the voluntary funds administered by the High Commissioner for the period from 1 January to 31 December 2002.

2. The audit was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those auditing standards require that the Board plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement.

3. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 January to 31 December 2002 had been incurred for the purposes approved by the Executive Committee; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of the voluntary funds administered by the High Commissioner for Refugees presented fairly the financial position as at 31 December 2002. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

4. The audit was carried out at UNHCR headquarters in Geneva and at its offices in Bangladesh, Guinea, Myanmar and Thailand.

5. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under article 12.5 of the Financial Regulations of the United Nations, principally on the management of human resources and staff training.

6. The Board continued its practice of reporting the results of specific audits through management letters containing audit findings and recommendations to the Administration. The practice allowed an ongoing dialogue with the Administration on issues arising from the audit.

7. The present report covers matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations on all matters contained in the present report were communicated to UNHCR. The Administration confirmed the facts on which the Board's observations and conclusions were based and provided explanations and answers to the Board's queries. The report is divided into two parts, covering the audit of financial issues and management issues, respectively.

8. The Board's main recommendations are reported in paragraph 11 below. The detailed findings are discussed in paragraphs 16 to 156.

1. Previous recommendations not fully implemented

9. The Board also reviewed the measures taken by the Administration to implement the recommendations made by the Board in its report for the year ended

31 December 2001.[1] A total of 20 recommendations had been made in the audit for the year 2001. Of those, 8 (40 per cent) have been implemented, while by May 2003 11 (55 per cent) were under implementation and 1 (5 per cent) not yet implemented. With regard to prior years, UNHCR has not yet implemented a 1996 recommendation on non-expendable property, as discussed later.

10. Details of the action taken and the comments of the Board are included in the relevant discussion within the body of the present report. The annex to the present report provides a table of reference in respect of previous recommendations.

2. Main recommendations

11. The Board recommends that UNHCR should:

Accounts and financial management and reporting

(a) Actively pursue its efforts towards reducing the default values in its asset management system and providing an accurate disclosure of non-expendable property as recommended by the Board for several years (para. 44);

(b) Improve accountability and control on field operations (para. 58);

Human resources management and payroll systems

(c) Restore full control of the staffing table and disclose comprehensive staff statistics in its budget and financial reports (para. 87);

(d) Take into account in its review of the contract policy the financial risks which the "special clause" involve, and consider the most cost-efficient ways of meeting changing operational needs in times of decreasing resources (para. 101);

(e) Further limit exceptions to the rotation policy, publicize all decisions in respect of rotation, and benchmark with other United Nations organizations (para. 110);

(f) Formulate and implement without delay a strict "staff-in-between-assignments" (SIBA) policy, with a view to providing every staff member with a full-time assignment (para. 115);

(g) Review the legal basis of its specific allowances, with a view to ensuring compliance with the United Nations Staff Regulations and Rules and the High Commissioner's delegation of authority (para. 127);

(h) Revise its accounting procedures to report what is paid for a given period in respect of each entitlement and each staff member (para. 129);

Programme management and support costs

(i) Assess the adequacy of the level of non-programme expenditure (para. 30);

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[1] *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5E* and corrigendum (A/57/5/Add.5 and Corr.1).

(j) Assess whether the decreasing share of implementing partners in operational projects expenditure is in line with its statute (para. 60).

3. Follow-up on special requests from the General Assembly and the Advisory Committee on Administrative and Budgetary Questions

12. The General Assembly, in its resolution 56/233 of 24 December 2001, reiterated its position, as suggested by the Advisory Committee on Administrative and Budgetary Questions, that a biennial audit would give UNHCR more time to implement the recommendations of the Board and would also facilitate the timely submission of audit certificates by implementing partners.

13. In paragraph 17 of its previous report, the Board recommended, on the one hand, that should the General Assembly wish to pursue the matter, it should request UNHCR to perform a detailed review and cost-estimate of the modifications implied by a biennial cycle. UNHCR has reviewed the issue through a succession of meetings with the Board and has concluded that it "is not planning to move to a biennium cycle, the main reason for that position being the specific nature of UNHCR work and its related planning and funding aspects". UNHCR is also of the view that in the absence of a biennial programme cycle, the single introduction of a biennial audit, would still pose a number of practical problems, which would not be offset by significant advantages for UNHCR. The High Commissioner therefore expresses his strong reservation regarding such a change.

14. The Board had also recommended, on the other hand, that regardless of the outcome, UNHCR examine the cost of taking into account in its new information system the possibility of biennial cycles. UNHCR has estimated that in regard to its management system renewal project, an additional amount of $350,000 would be required to ensure that (a) the new system is equipped for a biennium audit cycle; and (b) UNHCR regulations and rules are modified accordingly.

15. **The Board takes note of the High Commissioner's position.**

B. Financial issues

1. Financial position

16. The UNHCR statement on income and expenditure and changes in reserves and fund balances does not include $21 million received from the United Nations regular budget, which are recorded in the United Nations General Fund, as mentioned in note 1 to the financial statements.

17. Table 1 provides the figures of the statement on income and expenditure and changes in reserves and fund balances over the past five years.

Table 1

Statement of income and expenditure and changes in reserves and fund balances for the years 1998-2002

(In millions of United States dollars)

	1998	*1999*	*2000*	*2001*	*2002*
Total income	784	927	710	775	858
Total expenditure	842	1 023	784	783	908
Shortfall of income over expenditure	-58	-96	-74	-8	-50
Prior year adjustments[a]	63	45	57	29	21
Reserve and fund balances, end of year	196	145	128	149	120

[a] Includes adjustments to prior years' contributions, adjustments to prior years' expenditure and cancellations of prior years' obligations.

18. Reserves were reduced from $196 million in 1998 to $120 million in 2002, due to the successive shortfalls of income over expenditure. As regards the liquidity position, the assets-to-liabilities ratio decreased from 2.4 at the end of 2001 to 2.1 at the end of 2002, with assets of $226 million and liabilities of $106 million.

19. The liabilities for after-service health insurance, accrued annual leave and termination benefits are indicated in note 13 to the financial statements.

Table 2

Liabilities for end-of-service and post-retirement benefits

(In millions of United States dollars)

	2000	*2001*	*2002*
After-service health insurance[a]	260	91	120
Accrued annual leave	20	21	22
Termination benefits	105	116	121
Total	**385**	**228**	**263**

[a] Calculated on an accrued liability basis.

20. In comparison, the breakdown by fund of the $120 million reserves and fund balances by fund is as provided in the financial statements (statement 1). The only funds not earmarked are the $50 million of the Working Capital and an immaterial amount of $36,257 from the Annual Programme (general). The other funds are totally earmarked.

21. The Board therefore notes that as at 31 December 2002, the above liabilities ($263 million) again exceeded by far the available reserve. UNHCR informed the Board that a United Nations Secretariat report on the long-term implications of the growth in the liability for end-of-service and post-retirement benefits is to be submitted to the General Assembly in 2003.

22. **The Board reiterates its view that the issue of non-funded liabilities for end-of-service and post-retirement benefits is a matter of concern, and especially so for voluntary-funded organizations such as UNHCR.**

2. United Nations system accounting standards

23. The Board assessed the extent to which the UNHCR financial statements for the year ended 31 December 2002 conformed to the United Nations system accounting standards. The Board had recommended in paragraph 38 of its previous report[1] that UNHCR modify its accounting policy and financial system on expenditure in order to comply with United Nations system accounting standards through an accurate accounting of disbursements and valid unliquidated obligations. UNHCR has replied that "As previously mentioned to the Board of Auditors, UNHCR agrees with the recommendation. With the implementation of the Management Renewals Systems Project (MSRP), the appropriate expenditure recognition policy and accounting practices will be set, in accordance with United Nations system accounting standards".

24. In the light of the above, the Board again assessed the extent to which the UNHCR financial statements for the year ended 31 December 2002 conformed to United Nations system accounting standards. The outstanding problem relates to the accounting for expenditure. As in the past, UNHCR charged as expenditure the amount of allocations provided through "letters of instruction", which are internal spending authorizations for administrative and operational projects. At the end of a fiscal year, the difference between the letters of instruction amounts and the disbursements made in the year is deemed equal to unliquidated obligations and reported as such in the financial statements, whether or not such unliquidated obligations represent actual commitments.

25. In other words, the expenditure amount reported in the financial statements represents not only disbursements and valid unliquidated obligations (funds committed through a purchase order, a contract or an agreement with an implementing partner), in compliance with the United Nations system accounting standards, but also the remaining balance, neither disbursed nor committed, under the concept of "unliquidated balances". In the absence of obligations, these are invalid figures.

26. In 2002, the amount of unliquidated obligations reported as expenditure in the financial statements ($78.5 million) was again simply the difference between budget and disbursements. It exceeded by $2.9 million the amount of unliquidated obligations backed by reports. Furthermore, out of $36.3 million reported as field unliquidated obligations, the Board found that $3 million (8 per cent) were not valid commitments. This leads to a total of $5.9 million representing invalid expenditure in the 2002 financial statements. UNHCR stated again that it plans to set an expenditure recognition policy and accounting practices in accordance with United Nations system accounting standards when its new financial system is implemented, which is now expected for 2004.

27. **The Board reiterates the importance of compliance with the United Nations system accounting standards, and its recommendation that UNHCR modify its accounting policy and financial system to achieve an accurate accounting of disbursements and valid unliquidated obligations.**

3. Expenditure

3.1. Operational and administrative expenditure

28. Note 4 to the financial statements splits expenditure into "programme" (line B in the table below), "programme support" (series 800) and "management and administration" (series 900). "Programme" includes operational expenditure for projects in series 100 to 500 ("Emergency", "care and maintenance", "repatriation", "settlement" and "resettlement" projects, delivered by implementing partners), and in series 700 ("protection, monitoring and coordination", delivered directly by UNHCR offices).

Table 3
Expenditures
(In millions of United States dollars)

Series	*Type of assistance*	*2000*	*2001*	*2002*	*2002/2000 (in per cent)*
100	Emergency	54.5	54.1	129.3	
200	Care and maintenance	221.9	192.7	165.7	
300	Repatriation	89.0	91.0	132.5	
400	Local settlement	81.9	89.0	101.6	
500	Resettlement	3.2	4.6	4.2	
A	**Subtotal operational projects**	**450.5**	**431.4**	**533.3**	**18**
700	Protection, monitoring and coordination	110.9	119.2	129.8	
B	**Subtotal "Programme" A + series 700**	**561.4**	**550.6**	**663.1**	**18**
800	Programme support	178.4	188.0	198.6	
900	Management and administration	35.0	34.8	36.4	
C	**Subtotal 800 and 900**	**213.4**	**222.8**	**235.0**	**10**
D	Total expenditure funded by voluntary contribution	774.8	773.4	898.2	16
E	Regular budget expenditure (900 series costs)	19.6	20.4	21.0	
F	**Total expenditure (D + E)**	**794.4**	**793.8**	**919.2**	**16**
	Junior Professional Officers funds	7.0	7.2	7.2	
	Grand total UNHCR expenditure	**801.4**	**801.0**	**926.4**	

Series	*Type of assistance*	*2000*	*2001*	*2002*	*2002/2000 (in per cent)*
A/F	Operational expenditure/total expenditure	57%	54%	58%	
B/F	Programme expenditure/total expenditure	71%	69%	72%	
F-A	Non-operational expenditure	343.9	362.5	385.9	12
F-B	Non-programme expenditure	233.0	243.2	256.1	10
	Non-operational expenditure/total expenditure	43%	46%	42%	
	Non-programme expenditure/total expenditure	**29%**	**31%**	**28%**	

Source: UNHCR

29. The Board notes that the share of "non-programme" expenditure against total expenditure has slightly decreased over the last three years, from 29 per cent in 2000 to 28 per cent in 2002. This trend for non-programme expenditure, i.e., in operations implemented directly by UNHCR offices (a 10 per cent increase between 2000 and 2002) is a matter of concern at a time of decreasing resources, in view of the shortfall of $50 million in 2002.

30. **The Board recommends that UNHCR assess the adequacy of the level of its non-programme expenditures.**

3.2. Refugee Education Trust

31. As mentioned in the previous report of the Board,[1] a foundation, the Refugee Education Trust, created on 15 December 2000 under the aegis of the then High Commissioner, benefited from UNHCR support in 2001 ($1.4 million). In 2002, this support was reduced to $400,000, of which $200,000 from in-kind contributions, mainly in staff, and $200,000 remitted by one of the seven National Associations linked to UNHCR. By a letter to the foundation dated 10 May 2002, UNHCR committed itself "to provide support and assistance to the foundation, for a period of two years commencing January 2001, towards the achievement of its objectives".

32. This 10 May 2002 agreement, although an improvement in itself, is not compliant with UNHCR financial rule 8.3, which states that projects are to be entrusted to implementing agencies, but UNHCR is not meant to implement or contribute to the implementation of other organizations' projects, furthermore without any compensation. The agreement does not comply either with financial rule 8.5, which stipulates that each agreement with an implementing partner shall prescribe the form of the financial statements to be submitted to the High Commissioner and provide that expenditure may be audited by internal and external auditors. In June 2003 UNHCR was finalizing a memorandum of understanding with the foundation, to specify the conditions and situations under which the foundation will be considered as an operational or implementing partner of UNHCR.

33. The legal basis for a third party withholding funds to be transferred to UNHCR from a National Association is unclear. On one hand, UNHCR acknowledges that

there was no legal basis for the subproject agreement, which governs all fund-raising activities for the period 2002-2003 nor in the memorandum of understanding of 30 August 2001, which "also applies in full" to the subproject agreement (clause 2.15 b). On the other hand, UNHCR is of the opinion that a memorandum dated 30 July 2001 from the former Director, Division of Communications and Information, addressed to "All Private Sector Fund-Raising National Associations" on the subject "Raising funds for the Refugee Education Trust — RET" specifically permits National Associations, as an exemption to the "exclusivity principle", to "raise and receive funds for Refugee Education Trust projects". The memorandum further states that "when funds are received by a National Association for RET activities, they should be transferred in full and directly to the RET bank account in Switzerland". UNHCR was planning, in June 2003, to substitute to the memorandum dated 30 July 2001 an instruction "articulating that National Associations are created within their National Charity law regulations, to support, raise funds and promote all UNHCR activities".

34. **The Board recommends that UNHCR: (a) sign a memorandum of understanding with the Refugee Education Trust in compliance with its financial rules; and (b) carefully consider all legal issues relating to transfers to third parties of funds raised by National Associations, in the announced instruction.**

3.3. Medical Insurance Plan expenditure

35. The United Nations common system Medical Insurance Plan funds health services for the locally recruited field General Service staff members and National Professional Officers (3,658 as at 31 December 2002 according to UNHCR). Transactions are handled by UNHCR mainly in the field, to which the management was delegated in 1995. No administrative costs are charged to Medical Insurance Plan: all costs are borne by the UNHCR annual budget. The other staff members are covered by the United Nations Staff Mutual Insurance Society against Sickness and Accident (UNSMISS), whose operations are reflected in the United Nations Secretariat financial statements,[2] and to which administrative costs are charged. Medical Insurance Plan operations are clearly reflected and identified in the financial statements, as a separate fund.

36. **The Board recommends that UNHCR bring the issue of the Medical Insurance Plan to the attention of the High-Level Committee for Management, with a view to promoting consistency among the United Nations common system on the disclosure of such operations in the financial statements.**

37. In 2002, three cases of fraudulent Medical Insurance Plan medical claims were reported to the Board of Auditors. The staff members involved were dismissed. Steps have been taken recently to limit the risks of fraud and misuse. Until 31 December 2002, only half a G-5 post at headquarters was dedicated to Medical Insurance Plan oversight; the creation of a new post in 2003 should allow for better control of Medical Insurance Plan expenditure delegated to the field. In January 2003, headquarters reminded the staff of the standards of integrity and requested all representatives to exert the utmost vigilance when screening and processing claims.

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[2] Ibid., *Fifty-seventh session, Supplement No. 5* (A/57/5), vol. I and corrigendum (A/57/5/Corr.1), statement XXI, on the United Nations funds held-in-trust, for the biennium 2000-2001.

38. **The Board recommends that UNHCR reinforce its controls on Medical Insurance Plan expenditure.**

4. Payable and receivable accounts

United Nations Office at Geneva/Office of the United Nations High Commissioner for Refugees

39. Up to 2002, advances made by the United Nations Office at Geneva (UNOG, which processes UNHCR payroll) to UNHCR staff members were not recorded at all in UNHCR books. At the request of the Board, UNHCR in 2002 accounted for all advances and liabilities reflected in the UNOG General Ledger. As a result, $9.5 million were booked as receivable and $5.1 million as payable in the 2002 financial statements. Note 2 (o) explains this change ("in the UNHCR financial statements as at 31 December 2002, the balance due to UNOG matches with the amount due by UNHCR in the UNOG accounts as at 31 December 2002"). In the payable, the Board found that (a) $394,434 were not justified any more (repatriation grants not claimed within the statutory time limits); (b) $424,104 and $267,779 have remained unchanged for more than five years and two years, respectively.

40. **The Board is pleased to note that for the first time UNHCR financial statements include payables and receivables related to payroll processed by the United Nations Office at Geneva, and recommends that UNHCR monitor closely the related balances in order to clear long-outstanding amounts.**

Tax receivables

41. Some 144 Member States where UNHCR has offices are parties to the Convention on the Privileges and Immunities of the United Nations of 13 February 1946, and therefore have an obligation to reimburse or to exempt UNHCR of taxes such as value-added tax (VAT) payments. However, as at 31 December 2002, VAT receivables ($1.15 million) were recorded in only 56 field offices (out of 280) located in 45 countries. Over the past three years, the Office of Internal Oversight Services has observed recurrently that substantial refunds of VAT due by Governments were recorded but not recovered or were not even recorded as receivables; in other cases, there were no arrangements concluded with the host Governments nor refunds procedure in place. Such situations are complex, and result from a mix of cumbersome tax recovery and exemption procedures. On 28 January 2003, the UNHCR Controller requested all field offices located in Member States parties to the Convention to report by the end of February 2003 on (a) the local practice on tax exemption or recovery, (b) difficulties in the recovery process, and (c) the recovery approach followed by the other United Nations agencies in the same country. By the same memorandum, offices were instructed to record VAT in receivable accounts.

42. **The Board welcomes the first steps taken for addressing the long-standing issue of VAT, and encourages UNHCR to actively pursue reimbursement or exemption of VAT with the other United Nations entities facing similar problems.**

5. Non-expendable property

43. In accordance with section A, paragraph 7, of General Assembly resolution 51/225 of 3 April 1997, it is to be noted that one recommendation made prior to 2001 about inventory has not yet been fully implemented. Since 1996, the Board has recurrently recommended that UNHCR ensure complete and accurate disclosure of non-expendable property, and conduct physical stock checks on a regular basis. As at 31 December 2002, the value of non-expendable property disclosed in note 11 to the financial statements (acquisition value of $289 million) had increased by 19 per cent in one year ($243 million as at 31 December 2001). However, it was still significantly understated, by approximately $70 million (25 per cent) according to UNHCR estimates, due to errors in data entry and non-recording of assets. A physical inventory of headquarters assets was started in 1999 but never completed; a new one was made in 2002, but its final report was still outstanding as at June 2003. UNHCR had been committed to reducing the default values in its asset management system to a minimum by the end of 2002. UNHCR has stated that delays were encountered in promulgating new procedures and in setting up a new version of the database system, and it expects to achieve the above objective in 2003.

44. **While acknowledging progress made in 2002, the Board strongly reiterates its recommendation that UNHCR: (a) reduce without further delay the default values in its asset management system; and (b) provide an accurate disclosure of non-expendable property.**

6. Write-off of losses of cash, receivables and property

45. UNHCR wrote off $1,816,433 in cash and accounts receivable, in accordance with United Nations financial regulation 10.4. With regard to non-expendable property and other categories of losses, the amount of $789,683 was written off:

Table 4
Write-off of losses of property

Reason for loss	*United States dollars*
Accident	48 597
Damage	3 315
Hijack	10 112
Looted	601 167
Loss of property	27 427
Theft	86 943
Wear and tear	12 122
Total	**789 683**

46. Previous recommendations have been fully implemented and this area calls for no further comment.

7. Ex gratia payments

47. UNHCR reported no ex gratia payment for year 2002.

C. Management issues

1. Cash management

48. The Board recommended in paragraph 78 of its previous report that UNHCR manage exchange rate risks by adopting a more proactive stance. UNHCR "has held discussions with banks on products for hedging exchange risks, at a reasonable cost, when transaction dates are not predictable. New products have been developed and two banks have offered to run a simulation based on UNHCR transaction data. This was to allow assessing the appropriateness for UNHCR of those products (June 2003). The actual downside risk exposure was limited in 2002".

49. The Board notes that its recommendation is under implementation and will follow up.

2. Delegation of financial authority and financial management capacity

50. Since 1998, field expenditures are controlled by the Department of Operations, both at headquarters and in the field. Delegation of financial authority from the UNHCR Controller was given to the Department of Operations with the "responsibility of supervising officers of the representatives to ensure that the latter fulfil their obligations in respect of financial management and in particular account processing".

51. The decision to delegate financial authority was based on an assumption — which UNHCR acknowledges "has still to be realized" — that there would be updated financial systems available to Bureaux and Office personnel to whom the financial responsibility was delegated. Only in November 2002 did UNHCR begin the implementation process for new finance and supply chain systems, which are expected to be rolled out to the field in 2005. Issues outlined as problems with field responsiveness, such as those related to difficulties in accounting for unliquidated obligations, would be addressed by these new systems.

52. Spreading financial accountability between the Department of Operations and the Finance Division has increased coordination difficulties, due to the duplication of financial monitoring functions in both divisions. It has also resulted in some loss of financial control on field financial operations: for instance, as indicated above, the UNHCR Controller on 28 January 2003 requested all field offices to report on VAT by the end of February 2003. However, as at 21 March 2003, only 21 of the 280 field offices had reported accordingly.

53. In its previous report, the Board pointed out weaknesses in the control operated on the implementing partners in the field by programme officers, who report to the Department of Operations; the Board found that there was little assurance that subproject monitoring reports were properly reviewed. From its sample, it appeared that 30 per cent ($14.6 million) either had not been properly signed by the authorized staff or the two officers required by regulations (UNHCR Manual), or the figures had been altered and crossed out. The Board also identified numerous issues faced by programme officers in exercising their new financial responsibility for monitoring the implementing partners.[3] The review of the field

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[3] Ibid., *Fifty-seventh Session, Supplement No. 5E* and corrigendum (A/57/5/Add.5 and Corr.1), chap. II, para. 54.

receivable in 2002 has also shown a lack of follow-up on entries which are posted in the receivable accounts for months or years without any receipt despite reminders from headquarters.

54. In addition to the difficulties in field responsiveness on financial issues, the Board has thus noted issues of quality and consistency in field financial work. UNHCR acknowledges these issues, and comments that,

> "aside from the delay in implementing new systems, several other factors contribute to this situation:
>
> "54.1. The initial financial training was done for field staff, but was not sustained over time. This is a key issue, since UNHCR staff rotation policies result in regular movement of management personnel in offices, so that a cadre of financial staff is not assured.
>
> "54.2. Budget reductions have led to merging of functions, so that one person is often responsible for several functional areas. This makes it difficult to have all skills necessary to produce the level of quality needed in financial review.
>
> "54.3. Increasingly, financial functions are performed by national local staff, who often require training, orientation and guidance which is not necessarily available locally".

55. UNHCR has agreed that a review of the above issues would be useful, and "will look for ways to strengthen corporate financial control within available resources, such as improved networking between headquarters and field finance officers, and enhanced coordination between oversight units".

56. This issue also raises staffing questions. Within the Division of Financial and Supply Management, headed by the Controller, the Finance Section lost 50 per cent of its posts between 1997 and 2002 (from 34 to 17 posts). As the workload has not been reduced beyond the above-mentioned delegation of authority (the level of financial transactions remains the same), the headquarters finance staff appears to be critically overloaded. The Board notes with concern that the staffing situation has led UNHCR to discontinue essential tasks such as reducing training of field finance staff and completely discontinuing field-monitoring assignments. Project control has been left aside; this is illustrated by the backlog of some 7,000 subprojects, implemented between 1994 and 2001 but not yet closed in February 2003 in the Financial and Management Information System, while closing projects is a compulsory requirement in terms of financial controls.

57. Furthermore, the post of Finance Director, the sole D-1 post of the Division of Supply and Management, vacant in 2001, was abolished in 2002. As a result, work has been significantly reduced in the area of financial analysis, planning, coordination and establishment of proactive financial policies and systems. This weakening of the financial management capacity is compounded by the inadequacy of the information systems, in particular the inability to capture actual expenditure data in the field.

58. **The Board recommends that UNHCR take steps: (a) to improve accountability and financial controls on field operations; and (b) to review the finance staffing, based on workload indicators and on benchmarking with comparable United Nations entities.**

3. Control of implementing partners' expenditure

59. The UNHCR policy is to entrust implementation of operational projects to implementing partners, in line with its statute (article 10), which stipulates that "the High Commissioner shall administer any funds, public or private, which he receives for assistance to refugees, and shall distribute them among the private and, as appropriate, public agencies which he deems best qualified to administer such assistance". The UNHCR Manual specifies that direct implementation by UNHCR occurs only under "exceptional circumstances" listed in the Manual (no viable implementing partners in the country, specific request of the host Government, initial stage of an operation, when security requires the direct operational involvement of UNHCR). However, in 2002, direct implementation of projects by UNHCR reached 45 per cent of operational expenditure ($238.5 million out of $533.3 million); the proportion was 34 per cent in 2001 and 30 per cent in 2000. This trend has not been assessed by UNHCR.

60. **The Board recommends that UNHCR assess whether the decreasing share of implementing partners in operational projects expenditure is in line with its statute.**

61. The Board places a high degree of reliance on the internal audit, entrusted to the Office of Internal Oversight Services. It reviewed the reports of the Office of Internal Oversight Services on implementing partners completed in 2002, which covered 107 implementing partners with expenditure amounting to $84 million. The Office of Internal Oversight Services indicates whether a reasonable assurance of proper use of funds entrusted to implementing partners can be obtained, and whether the implementing partner accounting system and internal controls are satisfactory. The Office of Internal Oversight Services did not obtain reasonable assurance for $32 million (38 per cent of expenditure reviewed); the accounting systems were not satisfactory for $19 million (22.6 per cent), and the internal controls were inadequate for $30 million (35.7 per cent). This pattern was confirmed during field visits carried out by the Board.

62. Paragraph 10 of the statute mentions that the High Commissioner has to select "the best qualified" implementing partners. The above findings lead to the question of whether partners for which recurrent deficiencies in reporting the proper use of funds can be considered as "best qualified".

63. **The Board notes again with concern the high level of deficiencies among implementing partners, and recommends that UNHCR continue to reassess the qualifications of those implementing partners whose accounting systems and internal controls are not adequate.**

64. The Board had recommended in its previous report that UNHCR obtain audit certificates covering the financial reports submitted by the international NGOs and governmental partners; monitor corrective action taken by Field Offices in case of audit certificates with qualification or major findings and document the follow-up; consider the establishment of a comprehensive database on local audit resources history and results to facilitate audit monitoring and risk assessment.[4]

65. UNHCR has informed the Board that "in March 2003 the UNHCR Oversight Committee endorsed the recommendations made in the study of the Internal Audit

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[4] Ibid., paras. 63 and 73.

Service, OIOS, related to audit certificates of implementing partners. UNHCR is currently preparing a work plan to ensure that the recommendations of the study will be implemented for the 2004 projects. UNHCR will keep the Board duly informed on the developments".

66. **The Board welcomes the endorsement of the Office of Internal Oversight Services recommendations, and will follow up on actions taken for 2004 projects. It notes with concern, however, that as at 31 January 2003 audit certificates received by UNHCR for projects implemented in 2001 covered only 47.5 per cent of the 2001 expenditure.**

67. Funds transferred to implementing partners ($294.8 million in 2002) are directly recorded as expenditure in the financial statements. They are monitored through a project ledger account which is cleared once the use of funds has been justified by the partner through quarterly subproject monitoring reports. As final subproject monitoring reports for the 2002 projects were to be submitted by the end of February 2003, UNHCR initially recorded as at 31 December 2002 a substantial amount of expenditure not yet justified ($90.6 million). However, upon receipt of subproject monitoring reports during the first five months of 2003, this amount was reduced to $14.2 million as at 11 June 2003 (1.5 per cent of the 2002 expenditure). Of these, $5.7 million corresponded to projects with a liquidation deadline of 30 April 2003 and $0.7 million to projects with a liquidation deadline of 31 May 2003 and beyond. By comparison with previous years, payments made to implementing partners in 2001 not yet justified as at 21 June 2002 (10 days later than in 2003) amounted to $7.5 million (0.96 per cent), and the year before, to $43.5 million (5.5 per cent). Regarding previous years, the Board is pleased to note that the payments made to implementing partners in the period 1994-2000 but not yet justified by subproject monitoring reports have been reduced from $10.5 million as at 31 December 2001 to $1.3 million as at 31 December 2002.

68. **The Board notes that, as at 11 June 2003, UNHCR's implementing partners had not yet justified $14.2 million reported as expenditure in the financial statements, and encourages UNHCR to continue its efforts to obtain and verify in a timely manner all implementing partners' subproject monitoring reports.**

4. Human resources management

4.1. Staffing table and actual workforce

Staff versus posts

69. A UNHCR post relates to a function required for 12 months or longer. All posts, including the two funded directly from the United Nations regular budget (the High Commissioner and his deputy) and 218 covered by a grant received from the United Nations regular budget, are to be included in the "staffing table", which should represent the authorized staffing level of the organization. As shown in table 5 below, during the five-year period covered by the Board review (1998-2002), the number of staff members has constantly exceeded the number of staff posts. The gap varied from 104 in 2000 to 952 in 2002 (20 per cent more than the 2002 allotted posts).

70. The table also shows an opposite variation between staff and posts during the period: from 1998 to 2002, and particularly during that last year, the actual number of staff members increased by 5.8 per cent while the number of posts decreased by 7.9 per cent.

Table 5
Number of staff members/number of posts

	(1)	*(2)*	*(3) Difference (1) – (2)*	
1 July	*Staff members*[a]	*Posts*	*In number of posts*	*In per cent of posts*
1998	5 202	4 945	257	5.2
1999	4 921	4 729	192	4.1
2000	5 151	5 047	104	2.1
2001	5 189	4 936	253	5.1
2002	5 505	4 553	952	20.9
2002/1998	303	-392		
In per cent	5.8	-7.9		

[a] Including staff funded under temporary assistance.

71. The budget submitted for approval to the Governing Body (the Executive Committee) gives the number of posts and mentions the volume of temporary assistance budget (which funds staff not linked to a post) under "other staff costs". For 2002, the stated amount was budgeted in the annual budget at $14.7 million while expenditure was eventually $42 million due to staff engaged under the supplementary budget under temporary assistance allocations for Afghanistan. Given the gap between staff members and posts, this data does not provide sufficient information on the actual workforce.

72. The budget and the above table do not include 1,099 employees paid through implementing partners, as discussed below. These "project staff" members bring the total of column 1 to 6,604 employees under the responsibility of UNHCR, United Nations Volunteers not included.

Staff members funded from temporary assistance budget

73. As stated above, staff members who are not charged against a post are funded from temporary assistance budgets, while they are included in the figure of 5,505 for 2002 in table 5 above. Table 6 below indicates an almost threefold increase for staff funded from temporary assistance over the past five years.[5] It also shows that 225 staff members holding an "indefinite" appointment were funded from "temporary" assistance in 2002.

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[5] The number of actual staff members funded from temporary assistance lines is not equal to the difference between staff and posts since at any time there are vacant posts.

Table 6
Number of staff members funded on temporary assistance lines

1 July	*Indefinite appointment*	*Fixed-term appointment*	*Total*
1998	72	406	**478**
1999	134	505	**639**
2000	107	347	**454**
2001	146	449	**595**
2002	225	1 039	**1 264**
Percentage increase 1998-2002	213%	156%	**164%**

74. Similarly, temporary assistance expenditure increased from $11 million in 1998 to $42 million in 2002, principally due to some 700 recruitments for Afghanistan. UNHCR stated that new measures would be introduced in 2003 to improve transparency and monitoring of the temporary assistance staff: reports on the numbers and duration of fixed-term appointments; and disclosure of temporary assistance positions in all sites.

75. The Board recommends that UNHCR tighten its control on the number of staff funded from temporary assistance, with a view to reducing the gap between posts and staff.

4.2. "Project staff"

76. UNHCR designates as "project staff" those individuals employed nominally by other organizations but who in fact work under direct UNHCR management in administrative positions such as protection assistants, administrative, information technology or logistics assistants and clerks, radio operators, drivers, guards, etc., with functions generally equivalent to those of staff at the General Service and National Officer level.

77. Further to Office of Internal Oversight Services recommendations, UNHCR issued instructions in 2001 aimed at phasing out all project staff arrangements by the end of 2004: core functions are to be entrusted to UNHCR staff members, and non-core functions to be outsourced to implementing partners or commercial providers. Out of the 1,099 project staff registered at the end of 2001, 264 are to be regularized against posts, 319 to be employed under "other arrangements" (individual contractor contracts, service company contracts, transfer to UNOPS/UNDP/UNV) and 516 to be discontinued. In April 2003, 120 employees were regularized on posts; information on other arrangements and discontinuation was not available. UNHCR was to review in June 2003 whether the target of discontinuing such positions by the end of 2004 is likely to be achieved.

78. Over the years, field offices have recurrently increased their personnel with "project staff". Two channels are used. A first channel is the setting-up and use of local legally incorporated bodies, created and entirely funded, directed and managed by UNHCR. Such entities have acted as de facto subsidiaries of UNHCR. For example, the Office of Internal Oversight Services noted in 2001 that in one country, a Foundation in Support of Refugee Assistance Programme had been created by the

Regional Office in 1985 "simply as a mechanism to augment staffing levels when the office perceived the need for extra staff without going through the official channels". Seven staff members were engaged by UNHCR through it, until it was closed in January 2003. A similar entity is to be closed in another country at the end of 2003.

79. The second pattern is the use of an existing body (usually a local or international non-governmental organization) to similarly employ individuals who are in fact placed under the supervision of UNHCR. The UNHCR Inspector General's Office and the Office of Internal Oversight Services reviewed this project staff issue in 1997 and 2001, respectively. According to their reports, the number of project personnel increased from some 500 in 1997 (Inspector General's Office estimates) to 1,099 at the end of 2001 (as reported by UNHCR at the request of the Office of Internal Oversight Services).

80. The main argument put forward in favour of the "project staff" formula is its flexibility: but, especially in emergency situations, UNHCR already has the option of regular fixed-term appointments of up to one year. Cost-wise, the Office of Internal Oversight Services found that the savings from project staff arrangements could not really be demonstrated (salaries are broadly the same as for regular staff). In short, as stated by the Inspector General's Office, the prime reason for resorting to such arrangements is the ability to recruit outside the staffing table. But in terms of drawbacks, project staff arrangements have negative consequences as regards principle, status, legality and morale. As a consequence of their status, project personnel do not have the same security and are not always considered under evacuation procedures. They cannot participate in the United Nations Joint Staff Pension Fund.

81. Consequently, the use of project staff distorts the accuracy of amounts reported as programme expenditure in the financial statements: the Office of Internal Oversight Services estimated the cost of the some 940 project staff members at $5.5 million in 2000.

82. **The Board commends UNHCR for addressing the long-outstanding issue of "project staff", and recommends that it complete their phasing out as scheduled, while ensuring through close monitoring that no such irregular arrangements are again developed.**

4.3. United Nations Volunteers

83. The United Nations Volunteers (UNV) programme, administered by UNDP, supports human development globally by promoting voluntary work and by mobilizing volunteers. In 2002, the Office of Internal Oversight Services found that UNHCR did not have an overview on the UNVs actually employed in country operations, and recommended that it set a clear policy. The Office of Internal Oversight Services estimated that in 2001 there were over 400 UNVs working for UNHCR, at an annual cost of some $7.3 million; it also observed that UNVs performed core functions such as protection, while others managed the administrative and financial sections in field offices, often with little or no training. UNHCR plans to review this situation in 2003.

84. **The Board recommends that UNHCR implement the Office of Internal Oversight Services recommendation to develop a clear policy on the status and**

role of United Nations Volunteers and on the functions, responsibilities and authority that can be delegated to them.

85. The Board concludes that while the official staffing table included 4,553 posts as of 1 July 2002, the staff roster was actually over 6,600 (5,505 staff members as at 1 July 2002, 1,099 "project staff" computed as at 1 January 2002), and some of the 400 United Nations Volunteers were in addition tasked with core, permanent duties. **In view of the budget shortfall of $50 million mentioned earlier and of diminishing reserves, this staffing extension is a matter of great concern.**

86. Following up on the above findings of the Board, UNHCR indicated in April 2003 that (a) actions were being taken to restore control of staffing tables; (b) comprehensive information on posts and staff would soon be available through a new "post management model", and added to the financial and budgetary documents.

87. **The Board commends UNHCR for initiating action and recommends that, beyond restoring full control of the staffing table in all respects, UNHCR disclose comprehensive staff statistics in its yearly budget document and financial report.**

4.4. Post and staff structure

88. As regards the post structure, during the 1998-2002 period, the percentage of the highest-level Professional posts (P-4 and above) has substantially increased, from 49 per cent (605 posts out of 1,236 Professional posts) to 56 per cent (643 out of 1,153 posts).

89. As regards the actual staff structure, UNHCR has to face a qualitative mismatch of staff with posts at the duty station and grade levels. During the 1998-2002 period, in H duty stations (headquarters, Canada, European Union, and United States of America) the number of Professional staff members has constantly exceeded the number of posts. Conversely, in the field, it has constantly been under the number of posts, except in 2002 where staff were posted without creation of posts in the Afghanistan operation. The number of staff members at the P-1 and P-2 levels (235 in 1998 and 153 in 2002) has constantly exceeded the number of P-1 and P-2 posts (85 posts in 1998 and 40 in 2002). This is also the case for staff at the P-3 level in 2002 (509 staff and 470 posts). UNHCR underlines that the rank-in-post promotion policy where promotion is granted after one year, creating temporary imbalances between the grade of the post and the grade of the staff member, should be taken into account (see below, sect. 4.5 on the promotion policy).

90. In conclusion, there are substantial discrepancies between staff members and posts, both quantitative and qualitative. The discrepancies contribute to the "staff-in-between-assignments" (SIBA) phenomenon analysed later in the report. UNHCR planned to review its post and staffing structure by July 2003 and to develop an analytical framework to assess whether the structure adequately meets its operational needs.

91. **The Board recommends that UNHCR use its ongoing review of the post and staffing structure to redeploy posts and staff in accordance with its operational needs.**

92. There is also a mismatch between staff profile and the organizational needs. UNHCR has identified issues such as shortfalls in Arabic-speaking women and in French-speaking protection officers. An internal human resources review concluded in 2002 that "UNHCR needs to be able to adjust the size and profile of its workforce to fit changing operational needs. These adjustments are achieved through various retention, attrition, recruitment and separation processes. However, each of these areas has major problems in policy and practice". These problems expose UNHCR to the risk of being less efficient at a time of decreasing resources.

93. As underlined by the same human resources review, "UNHCR has no institutionalized means to ensure that staff whose skills no longer match the requirements of the organization, or who are no longer performing to the standards necessary, are separated. Although theoretically it is possible to terminate a contract for non-performance under current procedures, this process is never invoked, often because poor performance is not adequately documented", as discussed later.

94. **The Board takes note that UNHCR has planned a global staff profiling exercise with a view to providing an accurate picture of the skills and experience of the staff members.**

4.5. Contracts, postings and promotions

95. Prior to 2000, there were six types of appointments, under the three series of the United Nations Staff Rules (100, 200 and 300). UNHCR stated that the 200 and 300 series staff (technical assistance project staff, and short-term staff) represented, until the 1980s, the "accordion principle" of temporary operational requirements, which could increase or decrease depending on circumstances. The former High Commissioner decided that from 1 January 2000, all staff members should be appointed under series 100, with indefinite appointments or, when recruited for less than a year, with fixed-term appointments. Table 7 below shows that by the end of 2002 all but two staff members were under series 100 with indefinite or fixed-term appointments. Indefinite appointments jumped from 16 per cent of the total in 1998 to 74 per cent in 2002.

Table 7
Number of staff members by category of contracts

As at 1 July	*1998*	*1999*	*2000*	*2001*	*2002*
Fixed-term (series 100)	2 833	2 626	822	797	1 453
Indefinite (series 100)	833	791	4 301	4 391	4 050
Series 200	804	732	-	-	-
Series 300	732	772	3	1	2
Total	**5 202**	**4 921**	**5 126**	**5 189**	**5 505**

96. In 2000, UNHCR also introduced in all indefinite appointment letters a "special clause" which equates de facto the UNHCR "indefinite" appointment to United Nations "permanent" appointments, in all aspects except for the amount of termination indemnities paid: under UNHCR indefinite appointments, the period of

notice of separation (or salary in lieu thereof[6]) is three months (as with the United Nations permanent appointment) versus the United Nations one month for an indefinite appointment. The termination can be decided if it is "in the interest of the Organization" and "provided that the action is not contested by the staff member concerned" (as with the United Nations permanent appointment), while only the first condition ("in the interest of the Organization") is required in case of indefinite appointments.

97. In 1958, the Office of Legal Affairs of the Secretariat noted that the UNHCR "special clause" would imply that United Nations staff rule 104.12 (c) on indefinite appointments should be amended, to introduce the above specifications. This was done, but only for the period between 1959 and 1966. In a 5 February 2003 memorandum, the Office of Legal Affairs estimated that the "special clause" is still not valid, inasmuch as it is inserted in the contract upon recruitment, without a prior period of service with UNHCR. The Office of Legal Affairs notes that it limits the authority of UNHCR to terminate appointments of staff members who have not fully proven their suitability for international civil service. Because of this issue, the indefinite appointments are not compliant with the United Nations permanent appointments, which are granted only after five years of service under fixed-term appointments.

98. The massive recourse to de facto permanent contracts, i.e., "indefinite appointments" increased from 833 in 1998 to 4,391 in 2001, has been made in view of human resources management and operational goals, but without a risk analysis from a legal and financial standpoint while it has financial and managerial consequences. The Board notes that the trend was reversed in 2002, with a decrease to 4,050.

99. The Board notes that it has become increasingly difficult to separate staff despite successive "separation packages" providing incentives for voluntary separation: prior to the introduction of the new contract policy, in 1998 and 1999 there were respectively 71 and 56 Professional staff separated; in 2000 and 2001, these numbers decreased to 28 and 30, respectively. The "indefinite" commitment may furthermore be inconsistent with the risks entailed by the voluntary funding of the organization, as illustrated by a recent fall in such resources.[7] Yet another consideration is that the potential liabilities in termination indemnities for indefinite appointments are not covered by corresponding assets in the hypothesis of a liquidation of UNHCR, which has a time-limited mandate: article 5 of the UNHCR statute states that the General Assembly decides every five sessions to continue UNHCR for a period of five years.

100. On 31 October 2002 the High Commissioner ordered a freeze on indefinite appointments, pending a reassessment of UNHCR existing policy of granting indefinite contracts.

101. **The Board recommends that UNHCR: (a) take into account in the review of its overall contract policy the financial risks which the "special clause"**

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[6] Staff rule 109.3 (c): "*In lieu of the notice period, the Secretary-General may authorize compensation equivalent to salary, applicable post adjustment and allowances corresponding to the relevant notice period, at the rate in effect on the last day of service*." UNHCR systematically applies this staff rule, a practice which leads to higher costs.

[7] Income decreased from $927 million in 1999 to $775 million in 2001.

involve, and (b) consider the most cost-efficient ways of meeting changing operational needs in times of decreasing resources.

102. In January 2002, UNHCR implemented a "fast track model" for the Afghan operations: entitlements of staff are similar to those for established posts, but all staff are being funded from temporary assistance lines, with significant incentives to widen the pool of applicants, such as recognition when service is at a higher level than staff grade, and installation and removal grants. It has served its purpose, with a relatively quick deployment of staff: out of 61 "posts" advertised in January 2002, 43 were filled by the end of May 2002 and 11 between June and September 2002. In 2003, UNHCR is in the process of generalizing the fast track approach to posting staff to new large-scale operations. This may lead to a costly shift of approach. UNHCR considers that the fast track model reduces staff costs, but it could not provide figures on savings; it plans to conduct a lessons-learned assessment of the fast track model in 2003, at which time the financial implications of the model are to be addressed.

103. The utilization of temporary assistance funds rather than posts for the duration of a supplementary programme obfuscates post control. The incentives linked to the fast track model may later be detrimental to normal hardship duty stations.

104. **The Board recommends that UNHCR, when carrying out its planned assessment: (a) make a comparative study of benefits and incentives with other United Nations organizations having staff in similar locations; and (b) fully assess the costs related to the fast track model.**

4.6. Rotation policy

105. The rotation policy involves international Professional staff members holding an indefinite appointment (1,179 as at 1 July 2002). No general instruction establishes it: the written basis is found in every individual assignment, which includes specifications on a standard assignment length. At the end of a given standard assignment length (from two years for D and E duty stations to four years for H and A stations), the incumbent is expected to move to a new duty station. This is of paramount importance to achieve goals in terms of staff field experience, and therefore of cost-effectiveness of staff expenditures. It also has the objective of "sharing the burden", avoiding staff burnout in the most difficult duty stations.

106. The rotation cost was roughly estimated by management in 2001 at some $28.5 million per year, for a Professional workforce of some 1,200 staff, a third of which expected on average to rotate in any given year.

107. The policy combines a standard assignment length for posts and a voluntary choice of the next post by the staff member, without sanctions for those who refuse to rotate. The voluntary choice principle applies both to applications and to acceptance of posts. Staff members are "encouraged" to make at least three applications for vacant posts for which they qualify. Those serving in categories H, A and B duty stations are "expected" to apply for vacancies in hardship duty stations (guidelines issued on 21 December 1999). As staff members expect to be provided with employment while reserving the right to exclude themselves from jobs for which they are qualified and needed, the policy is in itself a cause of the "staff-in-between-assignment" phenomenon analysed below.

108. Exceptions to the policy take different forms (staff with personal constraints, medical constraints, or staff on "specialist" posts, whose number has increased from 101 in 1998 to 120 in 2002), not all of them being documented. The human resources review stated in 2001 that: "there is a common perception that the specialist classification is used inconsistently to suit the incumbent and/or to waive the rotation requirement". However, UNHCR cannot determine the number of exceptions or the number of unjustified exceptions, lacking proper statistics. In this context, the Board has documented 27 cases of staff members at headquarters who, even when their functions would have required field experience, have never rotated since their recruitment — in the 1970s or 1980s for the most part. Almost all exceptions to rotation concern staff posted at headquarters. As a result, most posts in comfortable duty stations are filled, leaving vacancies in difficult duty stations. Exceptions to the policy, combined with the lack of publicity of the decisions, deprive rotation of necessary transparency and create a feeling of inequity.

109. To address the above-mentioned issues, a working group on rotation was established at the beginning of 2001, supported by a full-time project team. The outcome was a report issued in October 2001. No action was taken. The Joint Advisory Committee was to make recommendations to the High Commissioner in May 2003.

110. **The Board recommends that UNHCR: (a) further limit exceptions to the rotation policy; and (b) benchmark on rotation policies with other United Nations organizations.**

4.7. "Staff-in-between-assignment"

111. The "staff-in-between-assignment" (SIBA) designates staff members without assignment after expiration of their standard assignment length, but on special leave with full pay. At the end of December 2002, they numbered 113 Professional (9 per cent of the Professional staff) and 16 General Service staff members. Time spent without being assigned can be of several months (in 2002, 93 per cent of SIBA spent nine months unplaced on average before reassignment). Overall, the duration in which Professional staff has been without assignment represented 350 person-years from 1998 to 2002, at a cost of several million dollars a year.

112. An instruction issued on 16 September 2002 compels staff members on full pay status to undertake temporary assignments for which they are qualified, and requires that SIBA refusals of posts or temporary missions be documented. Most "SIBA" members carry out temporary missions. However, UNHCR does not compute comprehensive statistics on time spent on such missions and conversely on time spent without assignment for UNHCR. From a sample, the Board estimated that roughly 85 per cent of SIBA time was devoted to temporary assignments. UNHCR stated in April 2003 that it would shortly be able to record information related to the time spent by SIBA on temporary assignments.

113. However, the issue of what to do in case of refusal has not yet been addressed. A minority of SIBA staff are not tasked with any assignment at all for UNHCR, some of them for an extended period: as of 1 October 2002, three D-1 and one P-5 staff members had not worked at all for UNHCR for respectively, 15, 30, 43 and 44 months while being on special leave with full pay for the entire period. UNHCR recognizes that none of these staff members could avail themselves of special constraints or medical reasons. As acknowledged by UNHCR, "the Organization can

no longer afford the luxury of paying people to stay at home or of continuing to keep poor performers on the payroll" — and should never have. In December 2002, the High Commissioner announced to the Executive Committee and to all staff that staff members on special leave with full pay for 12 months or more would be separated. By April 2003, one of the four long-standing SIBA had accepted an agreed termination, while the process of separation of the other three staff members was activated but put on hold for legal considerations in the light of policy proposals, including on separation, before the Joint Advisory Committee.

114. To address the above-mentioned issues, a SIBA Support team was established in September 2001 with three SIBA, and then absorbed in May 2002 by the Recruitment and Posting Section. Another part-time working group was put in place in September 2002. However, the "systemic roots" of the SIBA identified by UNHCR, particularly the impact of retrenchment (more people than posts) and the absence of a profiling strategy, have yet to be addressed.

115. **The Board recommends that UNHCR: (a) review its staff-in-between-assignment (SIBA) policy in order to provide every staff member with a full-time assignment; (b) address the issue of SIBA refusals of post or mission while being on special leave with full pay; (c) report yearly the time spent by staff members without assignment, and its full cost; and (d) implement the decision to separate staff on special leave with full pay for 12 months or more.**

4.8. "Rank-in-post" policy

116. A new "rank-in-post policy" introduced on 1 January 2000 states that unless assigned to a post at a higher level, no one can be promoted. Promotion to the next higher level normally occurs when a staff member has been assigned to, and has satisfactorily performed the full functions of, a higher-level post following a probationary period of 12 to 18 months. Promotion is then retroactive to the effective date of assignment. Seniority requirements have been defined (two years for P-1 to P-2, three years for P-2 to P-3, four years for P-3 to P-4 and five years for P-4 to P-5 or P-5 to D-1). To encourage rotation to hardship duty stations, the seniority-in-grade requirement for applying for a post in a D or E duty station is reduced by one year.

117. In the new system, "the number of promotion possibilities available corresponds to the number of higher level posts available" (inter-office memorandum 65/99). Indeed, the rotation policy results in making posts at all levels regularly available, and the same posts every two to four years; staff will normally apply (and be appointed) to posts of the same or higher level. As at 17 September 2002, 208 promotions were being processed out of some 1,200 staff from P-1 to P-5. So, the combination of the rank-in-post model and rotation policy has fostered an increase at the level of P-4 and above.

Table 8
Number of Professional staff members by category of contracts

Number of staff members	*P-2*	*P-3*	*P-4*	*P-5*	*D-1*
As at 1 July 2000	107	504	340	147	58
As at 1 July 2001	116	485	376	151	71
As at 1 July 2002	141	509	385	157	66

118. In addition, while the number of higher-level posts available should be set in consideration of the needs of the organization as a whole, there has been no normative study of the staff distribution by grade. Staff members are promoted without reference to the overall needs. The new promotion policy also has developed a tendency among staff to apply only to higher-level positions. This has had a negative impact on the posting process and has resulted in a number of posts (especially at the P-3 level) remaining unfilled because of lack of candidates.

119. Further to its review, the Board recommended at the end of 2002 to UNHCR to: (a) review the effectiveness of the rank-in-post policy; (b) undertake a normative, needs-based study of staff distribution by grade; (c) update its promotion policy in line with the results of such a study. In January 2003, the High Commissioner suspended promotions based on the rank-in-post policy for all appointments after 1 January 2003, and decided to review the policy. Recommendations from the Joint Advisory Committee, on an alternative promotion policy, were to be made to the High Commissioner in May 2003.

120. **The Board recommends that UNHCR fully take into consideration its organizational needs in its review of the "rank-in-post" policy.**

4.9. Staff performance appraisal system

121. Since 2000, the staff member's performance, recorded in the performance appraisal report, has to be measured as "fully", "partially" or "not" demonstrated and classified into five categories ("outstanding", "superior", "fully effective", "adequate" and "unsatisfactory"). UNHCR targeted a bell-curve pattern (set at 2 per cent at the bottom and at the top, 17 per cent superior, 67 per cent fully effective and 12 per cent adequate).

122. Compliance with completing the performance appraisal report appears to be slow: at the end of 2002, 30 per cent of the reports related to 2001 had yet to be established. There are no sanctions against managers failing to submit the completed reports of their subordinates, nor for staff members failing to support their application to a post with a performance appraisal report, while performance appraisal report deficiencies may impact the fairness of the posting process, and therefore create a risk as to the cost-effectiveness of staff expenditures.

123. At the same time, distribution of ratings of staff members differs quite substantially from the reference given in 2000 to managers in guidelines for ratings (a standard distribution of ratings based on the "bell curve"). Almost no staff members have been deemed "unsatisfactory" in 2000 and 2001, while the "outstanding" classification was applied to up to 10 per cent of the Professional staff (five times the target), and the "superior" classification was applied from two to

three times the 17 per cent target. A survey was to be carried out in June 2003 with a view to assessing reasons for slow and low compliance.

124. **The Board recommends that UNHCR survey in detail the statistics, factors, effects and solutions related to the low compliance with its instructions on performance appraisal.**

4.10. Specific allowances and benefits

125. The United Nations has created specific allowances and benefits for staff posted in hardship duty stations: mobility and hardship allowances, increase of the education grant ceiling for boarding costs, special shipment entitlement, hazard duty pay, mission subsistence allowance, occupational recuperation break home leave and home leave every year instead of every two years. All these provisions are in force in UNHCR, which has furthermore upgraded the mission subsistence allowance to a special operation living allowance rate (SOLAR), the occupational recuperation break to the mental health travel scheme and created a specific housing maintenance element (HOME).

126. The transformation or creation of allowances has exceeded the delegation of authority granted to the High Commissioner in 1951 and 1980. The 1951 letter to the High Commissioner from the Assistant Secretary-General for Administrative and Financial Services stated that: "The various allowances and benefits provided under United Nations staff rules will be applied on the same basis as for the United Nations staff stationed in Geneva" and "allowances and benefits at your Branch offices will be regulated according to the United Nations financial and staff rules applicable to their respective locations". The 24 December 1980 letter stated that matters not delegated to the High Commissioner included staff rule 103.21 on "salary and allowances during mission assignments".

127. **The Board recommends that UNHCR review the legal basis of its specific allowances, with a view to ensuring compliance with the United Nations Staff Rules and Regulations and with the High Commissioner's delegation of authority.**

128. Amounts of payment to staff of specific allowances (special operational living allowance rate, HOME) cannot be ascertained since they are accounted for together with other allowances (daily subsistence allowance in the case of SOLAR, rental subsidy in the case of housing maintenance element), until the introduction of the new information system, scheduled for 2004.

129. **The Board recommends that UNHCR revise its accounting procedures to report what is paid for a given period in respect of each entitlement and each staff member.**

130. The HOME allowance's purpose is to cover the cost of maintaining two households for reasons related to dependant health or children's primary or secondary education, irrespective of the duty station of the staff member. UNHCR considers it as an incentive for rotation. This is an entitlement for any staff member who considers that spouse and children have to live out of the country of assignment. Monthly amounts paid so far have varied between $128 and $2,400. Little or no proof of entitlement is required. The Board found questionable cases: payments were made to three staff members in the field with ad hoc DSA. The ad hoc DSA is established for staff members residing in a given hotel and exceeds the

room rate according to the information provided. Under those circumstances, there is no rationale for a HOME entitlement. At headquarters, HOME was paid to a staff member who was legally separated and whose spouse had custody of the children (in the country of origin) and to a staff member who had forgotten to register his children for the following year. **The Board notes that following its audit UNHCR was to review this matter by July 2003.**

131. SOLAR has replaced the United Nations mission subsistence allowance. It is paid to staff posted in special operations areas (SOA) as determined by UNHCR. As at October 2002, the monthly SOLAR paid to staff members varied between $2,139 and $4,140. The Board noted that there was no designated authority, procedure or fixed criteria for the determination of the allowance. The phase-out decisions (when a SOA duty station becomes a normal one) were not documented. The lack of proper documentation does not allow for easy benchmarking of SOLAR with other United Nations entities which operate a similar scheme. The Board found examples of discrepancies in SOLAR: in one country, the UNICEF rate was $3,100 in 2002 when at UNHCR it was $2,100; in another country, UNICEF paid $850 and UNHCR $3,200. The rate is computed according to the actual duty station (UNICEF) or the capital city (UNHCR), but this difference in criteria does not account for such gaps.

132. UNHCR is of the opinion that SOLAR fulfilled its goal, which was to facilitate the administration of staff in an operation by allowing full mobility within and among countries and has advantages over the United Nations MSA concept, both monetarily and administratively. UNHCR plans consultations with other United Nations entities in order to align its approach with them, particularly when introducing or discontinuing SOLAR, operational requirements permitting. It was to assess by July 2003 whether savings could be made, taking into account the difficulty in filling posts in hardship locations, through a decrease in the SOLAR rates applied for field locations by establishing them on the basis of the "elsewhere DSA" rate rather than the capital city rate.

133. **The Board recommends that UNHCR: (a) establish formal procedures and, if need be, delegations of authority in respect of determination of SOA and SOLAR; and (b) document and keep on file all elements concerning determination of SOA and related SOLAR.**

5. Staff training

134. The staff training budget had been set for 2002 at $4,879,100, but expenditures were eventually limited to $2,888,189 — a 41 per cent budget cut. The 2003 budget has been set at $3,719,300, a decrease of 23 per cent compared to the 2002 initial budget and of 33 per cent compared to the 2001 budget.

135. A "Learning Policy and Guidelines" strategy was prepared in 1999. Its latest draft dates back to May 2002. It establishes principles, such as an allocation to training of 5 per cent of work time and of 2 per cent of staff costs, linkage to performance management and career planning. The document has not been endorsed by the Senior Management Committee.

136. **The Board recommends that UNHCR endorse a formal strategy on "Learning Policy and Guidelines".**

137. The Staff Development Section is responsible for training of staff members, and is situated within the Career and Staff Support Service of the Division of

Human Resources Management. With 10 staff positions, the Staff Development Section operates a partially decentralized network of an additional 10 to 15 full-time and 30 part-time training providers, with more than 100 occasional trainers. Another 122 training coordinators assist in the coordination of staff learning in headquarters and field offices, and spending an estimated 1 to 5 per cent of their full-time job on it.

138. UNHCR reports on staff training in its annual Global Report. The training unit records only the actual number of participants in substantive training events (3,709 participants in 2000, 3,899 in 2001, estimate of 3,900 in 2002). This means that over half of the staff members participate in training activities less than once a year. Although the Staff Development Section collects information about the gender, grade and duty station of participants, such information is not used by management. As working time spent in learning is not computed, the implementation of the target of 5 per cent included in the draft "Learning Policy and Guidelines" is therefore not monitored. Following the Board's findings, UNHCR plans to produce a narrative report showing achievements, trends and challenges, but estimates that a comprehensive recording data system would have human and financial implications and take time.

139. UNHCR allocates 20 per cent of the overall training budget to its field offices. Two financial and activity reports are required by the Staff Development Section to assist in the planning and management of the decentralized budgets, update the database and include data in individual staff members' fact sheets. Mid-year and year-end financial reporting is due on 30 July and 31 January. The activity reports are to be submitted at the same time, with the total number of participants, their breakdown by organization (UNHCR, Governments, NGOs, United Nations and others) and by gender, job title and organization; they are not consolidated by headquarters. The cut-off date for Geneva to receive the 2001 reports was 31 January 2002. Four months later, only 52 country offices, out of 125, had sent both reports. One had submitted only a narrative report, 28 only a financial report, and 44 neither. Following the Board's audit, UNHCR plans to remind field offices more frequently of the reporting deadlines, and to send follow-up requests to those offices that do not comply.

140. **The Board recommends that UNHCR improve monitoring and reporting of staff training.**

141. In terms of direct costs, the 2 per cent target has been implemented at the budget stage until 2002, the initial budget being constantly over $4.3 million. However, actual training expenditures compared with staff expenditures remained under the target: 1.5 per cent in 1999, 1.0 per cent in 2000, 1.8 per cent in 2001 and 1.3 per cent in 2002, as reported by UNHCR.

142. The figures reported by UNHCR give only a partial view of actual expenditures. Two staff training projects — VAR 400, on development of training, and VAR 417, on support of learning programmes — are not included, while they amount to an increasingly important share of the total (the 2002 staff training budget of $4,879,100 would have been at least 27 per cent higher). Administrative costs, such as the established posts for the management of training, and overhead expenditures are not computed either.

143. In 2001, field offices spent only 49 per cent of their total allocation. In 2002, field offices spent an even smaller part of the allocation (41 per cent) as one of the consequences of budgetary cuts.

144. **The Board recommends that UNHCR: (a) improve monitoring and reporting of staff training; (b) issue a guideline on the scope of data to be included in financial figures for training; and (c) take steps to allocate more realistic amounts to field offices for training.**

145. Concerning evaluation, best practices often refer to "Kirkpatrick's schema", with four levels. level 1 deals with the feedback on course design; level 2 is about the change in knowledge, skills and attitudes; level 3 estimates the impact on participants' performance in their workplace; and level 4 the impact on the organization. UNHCR has so far implemented only level 1. Level 3 or 4 reviews are planned to begin in 2003.

146. Although some degree of coordination takes place with other agencies and within the "Learning Managers Network", inter-agency benchmarking and joint training activities remain scarce, thereby limiting the opportunities for economies of scale and knowledge-sharing.

147. **The Board recommends that UNHCR continue to develop (a) its training evaluation activities, with a view to optimizing the cost-effectiveness of training expenditures, and (b) inter-agency benchmarking and coordination in the field of training, with a view to increasing the opportunities for economies of scale and knowledge-sharing.**

6. Payroll and human resources information systems

148. Human resources data are processed on mainframe applications launched in 1981. A 2002 internal assessment deemed the information and communications technology (ICT) human resources systems to be "inefficient, problematic and, more seriously, vulnerable to failure". The payroll is processed by UNOG in a system launched in 1977. In 2002 all United Nations entities serviced by UNOG have migrated payroll processing to Integrated Management Information System — except UNHCR. UNOG informed UNHCR in November 2002 that it will discontinue this payroll service as from 1 January 2004. In March 2003, UNHCR was planning to replace its existing systems in cooperation with UNDP. However, it considered the January 2004 deadline for their replacement to be unfeasible and highly risky.

149. **The Board recommends that UNHCR promptly develop an alternative plan for ensuring payroll processing in 2004.**

7. Information systems

150. The Board had recommended in paragraph 100 of its previous report that UNHCR consult with the United Nations Secretariat and other relevant United Nations entities to ensure that in terms of cost-benefit the present diversity of information systems approaches is in the best interest of Member States and of the beneficiaries of United Nations programmes; and ascertain that there are no ready-made solutions, even at the cost of alterations in current UNHCR procedures, preferably within the United Nations system.

151. UNHCR has replied that it "agrees that the diversity of current information systems in UNHCR has become extreme and untenable, from both a maintenance perspective as well as from the strategic point of view of information management. In order to homogenize information systems within the organization as well as across agency boundaries, contact has been made with a wide range of sister agencies to cross-check the approach. It has been established that almost every agency is either implementing or considering the implementation of a leading ERP package. The product chosen by UNHCR has also been chosen by other agencies. Thus it has been confirmed that no 'ready-made' solutions exist, but that market leading ERP packages provide the closest possible alternative. In this model, individual solutions are configured (parametered) from a common 'best practice' solution base, while smaller and highly specific requirements can be programmed into the existing application infrastructure where absolutely necessary."

152. UNHCR has been in touch with the World Intellectual Property Organization project team, which is confronting the same issue, and is in the process of completing a memorandum of understanding with UNDP as both organizations are in similar phases of development. UNHCR intends to cooperate with UNDP towards co-developing large portions of the upcoming human resources and payroll components. UNHCR plans to ensure that economies of scale are realized wherever possible in the co-implementation of a technical infrastructure to support their solutions across all functional areas.

153. From 1998 to 2002, expenditure relating to the new UNHCR information systems, renamed Management Systems Renewal Project in 2002, amounted to $14.5 million. The budget for the Project in 2003-2004 amounts to $25 million, with 31 December 2004 as a stated date for completion.

154. **The Board commends UNHCR for liaising with other United Nations entities, and will follow up on this issue.**

8. Cases of fraud and presumptive fraud

155. UNHCR has reported five cases of fraud and three cases of corruption in 2002. The five cases of fraud relate to three countries. In a country office, three staff members, by their own admission, submitted fraudulent Medical Insurance Plan claims. The presumed doctors, who allegedly had prescribed treatments to the three staff members, did in fact not exist. Amounts involved were estimated at $2,027 for the three staff members, who were in the process of reimbursing the amounts in question in May 2003. UNHCR submitted a recommendation for summary dismissal to the Secretary-General. In another country, a staff member fraudulently, by her own admission, submitted the candidacies of two of her adopted children under false names for resettlement to a third country. The staff member resigned when disciplinary procedure was about to be initiated against her. In the last case, a staff member claimed and received payment of DSA for the period from 1 April to 31 December 2000 by making false representations. The staff member was summarily dismissed.

156. The three reported cases of corruption were as follows: one staff member assisted a government official in fraudulently resettling the latter's wife and children. He was summarily dismissed. In another country, a staff member was alleged to have assisted a person he knew was not a refugee to fraudulently submit a request for resettlement. He was summarily dismissed. The last case refers to a staff

member alleged to have accepted/requested payments from a UNHCR Contractor, who then wrote a letter of complaint to the UNHCR representative in that country. The case was investigated by the Office with the assistance of the Inspector General's Office. The staff member was summarily dismissed in January 2003.

D. Acknowledgement

157. The Board wishes to express its appreciation for the cooperation and assistance extended to the auditors by the High Commissioner and his staff.

(*Signed*) François **Logerot**
First President of the Court of Accounts of France

(*Signed*) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa

(*Signed*) Guillermo N. **Carague**
Chairman
Philippine Commission on Audit

27 June 2003

Note: The members of the Board of Auditors have signed only the original English version of the report.

Annex

Status of implementation of the recommendations of the Board of Auditors contained in its report for the year ended 31 December 2001[a]

	Implemented	*Under implementation*	*Not implemented*	*Total*	*Discussed in paragraphs in the present report*
A. Financial issues					
Accounting for expenditure			Paragraph 38		23-27
Programme expenditure	Paragraph 53	Paragraph 56			67-68
Administrative expenditure		Paragraph 21			28-30
End-of-service liabilities	Paragraph 29	Paragraph 31			19-22
Receivable	Paragraph 41				
Subtotal	3	3	1	7	
B. Management issues					
Cash management	Paragraphs 80, 84	Paragraph 78			48-49
Information systems	Paragraphs 88, 90, 94	Paragraph 100			150-154
Biennial cycle and audit	Paragraph 17				12-15
Audit certificates		Paragraphs 63, 66, 68, 71			59-66
Subtotal	6	7		13	
Total	9	10	1	20	
Percentage	45	50	5	100	

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[a] *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5E* and corrigendum (A/57/5/Add.5 and Corr.1).

Chapter III

Audit opinion

We have audited the accompanying financial statements, comprising statements I to III, schedules 1 to 5, and the supporting notes to the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2002. These financial statements are the responsibility of the High Commissioner. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, and as considered by the auditor to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the High Commissioner, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position at 31 December 2002 and the results of operations and cash flows for the period then ended in accordance with the UNHCR stated accounting policies as set out in note 2 to the financial statements, which were applied on a basis consistent with that of the preceding financial period.

Without qualifying our opinion above, we draw attention to our findings on the adequacy of assurance obtained by UNHCR that funds have been properly used for the purpose intended, and on the significant understatement of some $70 million in the disclosure of non-expendable property.

Further, in our opinion, the transactions of the High Commissioner, which we have tested as part of our audit, have in all significant respects been in accordance with the Financial Regulations and legislative authority.

In accordance with article XII of the Financial Regulations, we have also issued a long-form report on our audit of the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees.

(*Signed*) François **Logerot**
First President of the Court of Accounts of France

(*Signed*) Shauket A. **Fakie**
Auditor-General of the Republic of South Africa

(*Signed*) Guillermo N. **Carague**
Chairman
Philippine Commission on Audit

27 June 2003

Note: The members of the Board of Auditors have signed only the original English version of the audit opinion.

Chapter IV

Statement of the High Commissioner's responsibilities and approval of the financial statements

The United Nations High Commissioner for Refugees is ultimately responsible for the content and integrity of the financial statements contained in the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees which are submitted to the Executive Committee of the High Commissioner's Programme and to the General Assembly.

To fulfil its responsibility, UNHCR operates within prescribed accounting policies and standards and maintains systems of internal accounting controls and procedures to ensure the reliability of financial information and the safeguarding of assets. The internal control systems and financial records are subject to reviews by the Office of Internal Oversight Services and the United Nations Board of Auditors, during their respective audits.

In this context, the following financial statements, comprising statements I to III, schedules 1 to 5, annexes I and II, an appendix and supporting notes, were prepared in accordance with UNHCR Financial Rules (A/AC.96/503/Rev.7) and the United Nations common accounting standards. In the opinion of management, the accompanying financial statements present fairly the financial position of the Office as of 31 December 2002 and the results of its operations and its cash flows of individual programmes, funds and accounts for the year then ended.

The accounts are hereby

Certified:

(*Signed*) Saburo **Takizawa**
Controller and Director
Division of Financial and Supply Management

Approved:

(*Signed*) Ruud **Lubbers**
United Nations High Commissioner for Refugees

Geneva
7 March 2003

Chapter V

Financial statements for the year ended 31 December 2002

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES

for the year ended 31/12/2002
(in thousands of United States Dollars)

STATEMENT I

	Schedule or Note Reference	Working Capital and Guarantee Fund Note 4	Annual Programme Fund		Supplementary Programmes Fund		Junior Professional Officers Note 2 (d)	Medical Insurance Plan Note 2 (d)	2002	2001
			General	Trust	General	Trust				
INCOME:									-	
Voluntary Contributions	Note 2(f), Sch 1	-	621 140	731	184 054	1 194	8 694	-	815 823	779 237
Other/Miscellaneous income		-	-	-	-	-	-	-	-	-
Interest income	Note 2 (g)	3 112	-	-	-	-	-	294	3 406	4 678
Currency exchange adjustments	Note 2 (h)	-	31 652	-	559	-	-	-	32 211	(14 066)
Other/Miscellaneous	Note 2 (i)	100	3 990	-	-	-	-	2 675	6 765	4 809
TOTAL INCOME		**3 212**	**656 782**	**731**	**184 623**	**1 194**	**8 694**	**2 969**	**858 205**	**774 858**
EXPENDITURE:										
Expenditure	Note 2(j), 5	1 627	696 680	1 413	198 811	1 288	7 205	1 378	908 402	782 652
TOTAL EXPENDITURE		**1 627**	**696 680**	**1 413**	**198 811**	**1 288**	**7 205**	**1 378**	**908 402**	**782 652**
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		**1 585**	**(39 898)**	**(682)**	**(14 186)**	**(94)**	**1 489**	**1 591**	**(50 197)**	**(7 994)**
									-	
Adjustments to prior years' contributions		-	(1 701)	-	(22)	-	(135)	-	(1 858)	(1 757)
Adjustments to prior years' expenditure		-	8 096	79	1 334	376	-	-	9 885	10 120
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		**1 585**	**(33 503)**	**(603)**	**(12 876)**	**282**	**1 354**	**1 591**	**(42 170)**	**369**
Cancellations of									-	
prior years' obligations	Sched 5	-	11 268	165	1 559	7	156	-	13 155	20 073
Transfer Supplementary Programme		-	-	-	-	-	-	-	-	-
to Annual Programme		-	117	-	(117)	-	-	-	-	-
Transfers to/from other funds		10 415	9 954	-	(19 369)	-	(1 000)	-	-	-
RESERVES AND FUND BALANCES,		-	-	-	-	-	-	-	-	-
BEGINNING OF YEAR		38 000	43 009	731	48 832	56	5 867	12 369	148 864	128 417
RESERVES AND FUND BALANCES, END OF YEAR		**50 000**	**30 845**	**293**	**18 029**	**345**	**6 377**	**13 960**	**119 849**	**148 864**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
as at 31/12/2002
(in thousands of United States Dollars)

STATEMENT II

	Schedule or Note Reference	Working Capital and Guarantee Fund	Annual Programme Fund		Supplementary Programmes Fund		Junior Professional Officers *Note 2 (d)*	Medical Insurance Plan *Note 2 (d)*	2002	2001
			General	Trust	General	Trust				
ASSETS:										
Cash and term deposits	*Note 7*	50 000	40 921	554	27 998	345	4 951	13 960	138 729	140 488
Accounts receivable										
Voluntary contributions receivable	*Sched 2, Note 8*		45 861		19 029		1 634		66 524	98 645
Due from United Nations agencies	*Note 9*		2 274						2 274	7 255
Due from implementing agencies, net	*Note 2 m, Note 5*		293		1				294	174
Other receivables	*Note 10*		16 985						16 985	7 402
Other assets			971						971	1 106
TOTAL ASSETS		**50 000**	**107 305**	**554**	**47 028**	**345**	**6 585**	**13 960**	**225 777**	**255 069**
LIABILITIES:										
Contributions received in advance			7 921						7 921	23 257
Unliquidated obligations	*Sched 3,4,5*		49 063	261	28 999		208		78 531	74 292
Accounts payable	*Note 12*		19 476						19 476	8 656
TOTAL LIABILITIES		**0**	**76 460**	**261**	**28 999**	**0**	**208**	**0**	**105 928**	**106 205**
RESERVES AND FUND BALANCES		**50 000**	**30 845**	**293**	**18 029**	**345**	**6 377**	**13 960**	**119 849**	**148 864**
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		**50 000**	**107 305**	**554**	**47 028**	**345**	**6 585**	**13 960**	**225 777**	**255 069**

STATEMENT OF CASH FLOWS
for the year ended 31/12/2002
(in thousands of United States Dollars)

STATEMENT III

	Working Capital and Guarantee Fund	Annual Programme		Supplementary Programmes Fund		Junior Professional Officers	Medical Insurance Plan	TOTAL	
		General	Trust	General	Trust			2002	2001
Cash Flows from Operating Activities									
Net excess (shortfall) of income over expenditure (Statement 1)	1 585	(33 503)	(603)	(12 876)	282	1 354	1 591	(42 170)	369
(Increase) decrease in contribution receivable	-	33 486	-	(1 445)	-	79	-	32 120	(17 544)
(Increase) decrease in other accounts receivable	-	(4 722)	-	(1)	-	-	-	(4 723)	(4 694)
(Increase) decrease in other assets	-	135	-	-	-	-	-	135	60
Increase (decrease) in contributions received in advance	-	(15 336)	-	-	-	-	-	(15 336)	12 119
Increase (decrease) in unliquidated obligations	-	(990)	(323)	5 550	(7)	9	-	4 239	7 860
Increase (decrease) in accounts payable	-	10 821	-	-	-	-	-	10 821	(2 821)
Less:interest income	(3 112)	-	-	-	-	-	(294)	(3 406)	(4 678)
Currency Exchange Adjustment	-	(31 652)	-	(559)	-	-	-	(32 211)	14 066
NET CASH FROM OPERATING ACTIVITIES	**(1 527)**	**(41 761)**	**(926)**	**(9 331)**	**275**	**1 442**	**1 297**	**(50 531)**	**4 737**
Cash flows from investing and financing Activities									
Interest income	3 112	-	-	-	-	-	294	3 406	4 678
Currency exchange adjustments	-	31 652	-	559	-	-	-	32 211	(14 067)
NET CASH FROM INVESTING AND FINANCING	**3 112**	**31 652**	**-**	**559**	**-**	**-**	**294**	**35 617**	**(9 388)**
Cash Flows from Other Sources									
Cancellation of prior years obligations	-	11 268	165	1 559	7	156	-	13 155	20 078
Transfer to(from) other funds	10 415	10 071	-	(19 486)	-	(1 000)	-	-	-
NET CASH FROM OTHER SOURCES	**10 415**	**21 339**	**165**	**(17 927)**	**7**	**(844)**	**-**	**13 155**	**20 078**
Net increase(decrease) in cash and term deposits	12 000	11 230	(761)	(26 699)	282	598	1 591	(1 759)	15 427
CASH AND TERM DEPOSITS AT BEGINNING OF YEAR	38 000	29 691	1 315	54 697	63	4 353	12 369	140 488	125 061
CASH AND TERM DEPOSITS AT END OF YEAR	**50 000**	**40 921**	**554**	**27 998**	**345**	**4 951**	**13 960**	**138 729**	**140 488**

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Donor

Schedule 1 - Report 1

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
Governmental				
ALGERIA		50 000		50 000
AUSTRALIA		8 016 759		8 016 759
AUSTRIA	24 611	215 286		239 897
BELGIUM	1 467 710	3 281 910		4 749 620
BERMUDA		56 735		56 735
BAHAMAS		6 540		6 540
CANADA	18 987	15 046 443		15 065 430
CHINA		250 000		250 000
CHILE	20 000			20 000
COLOMBIA	25 000			25 000
COSTA RICA		14 666		14 666
CYPRUS		10 000		10 000
CZECH REPUBLIC		59 231		59 231
DENMARK		28 227 106		28 227 106
ESTONIA		16 670		16 670
FINLAND	327 056	9 055 119		9 382 175
FRANCE		7 578 504		7 578 504
UNITED KINGDOM	2 062 500	19 519 867		21 582 367
GERMANY	4 694	22 727 065		22 731 759
GREECE	300 000	498 216		798 216
HUNGARY		40 000		40 000
ICELAND		59 719		59 719
INDIA		8 342		8 342
IRELAND		6 245 601		6 245 601
ISRAEL		50 000		50 000
ITALY	984 252	11 182 904		12 167 156
JAPAN		67 200 000		67 200 000
REPUBLIC OF KOREA		1 100 000		1 100 000
KUWAIT		394 061		394 061
LIECHTENSTEIN		63 319		63 319
SRI LANKA		5 101		5 101
LUXEMBOURG	991 080	2 216 617		3 207 697
MONACO		13 000		13 000
MEXICO		100 311		100 311
MALAYSIA		20 000		20 000
NETHERLANDS		50 533 119		50 533 119
NIGERIA		37 975		37 975
NORWAY		34 056 199		34 056 199
NEW ZEALAND		754 885		754 885
PHILIPPINES		1 059		1 059

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Donor **Schedule 1 - Report 1**

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
PORTUGAL		202 944		202 944
SOUTH AFRICA		63 472		63 472
SAUDI ARABIA		250 550		250 550
SINGAPORE		10 000		10 000
SPAIN	445 986	2 367 396		2 813 382
SWEDEN		34 750 102		34 750 102
SWITZERLAND	1 006 710	13 441 341		14 448 051
THAILAND		15 000		15 000
TUNISIA		4 702		4 702
TURKEY		150 000		150 000
UNITED ARAB EMIRATES		54 000		54 000
UNITED STATES	9 147 720	207 457 050		216 604 770
HOLY SEE		20 000		20 000
Total Governmental	**16 826 306**	**547 498 886**	-	**564 325 192**

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Donor **Schedule 1 - Report 1**

Annual Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
Non-Governmental/Private				
ASS. FRANCAISE DE SOUTIEN, FRANCE		300 873		300 873
ARGENTINA CON ACNUR		5 119		5 119
AUSTRALIA FOR UNHCR		57 502		57 502
AUSTRIAN NATIONAL BANK, AUSTRIA		12 764		12 764
BREESAAP B.V., NETHERLANDS		500 000		500 000
DEUTSCHE STIFTUNG		1 022 852		1 022 852
ESPANA CON ACNUR, SPAIN		871 293		871 293
ELI LILLY, EXPORT S.A., SWITZERLAND		16 000		16 000
ELYSIUM FOUNDATION, SWITZERLAND		572 000		572 000
FLORINDON FOUND., SWI		170 002		170 002
PRINCE AL WALID BIN TALAL AL SAUD,		10 667		10 667
INTERN.OLYMPIC COMMITTEE, SWITZERL		20 000		20 000
JTUC-RENGO, JAPAN		84 746		84 746
JAPAN ASS. FOR UNHCR, JPN		1 106 600		1 106 600
MISCELLANEOUS		2 778 805		2 778 805
MAINICHI SOCIAL WELFARE FOUND, JPN		7 576		7 576
MAX SCHMIDHEINY FOUNDATION, SWITZER		61 728		61 728
PAVAROTTI & FRIENDS, ITA		1 404 378		1 404 378
QATAR CHARITABLE SOCIETY, QATAR		250 000		250 000
RISSHO KOSEI-KAI, JAPAN		67 227		67 227
SOROPTIMIST INTERN.OF AMERICAS,JPN		21 538		21 538
STICHTING VLUCHTELING, NETHERLANDS		509 848		509 848
SAUDI ARABIAN RED CRESCENT		45 500		45 500
SEKAIRENPO SENGEN JICHITAI, JAPAN		69 672		69 672
SHINNYOEN, JAPAN		139 031		139 031
SACRED HEART WOMEN UNI., JAPAN		13 507		13 507
STATOIL, NOR		173 980		173 980
MR. NAGUIB SAWIRIS, EGYPT		21 645		21 645
USA FOR UNHCR		735 390		735 390
UK FOR UNHCR, GBR		114 095		114 095
Total Non-Governmental/Private	**-**	**11 164 338**	**-**	**11 164 338**
Inter-Governmental				
EUROPEAN COMMISSION	15 558 779	29 981 596		45 540 375
AFRICAN UNION		110 000		110 000
Total Inter-Governmental	**15 558 779**	**30 091 596**	**-**	**45 650 375**
Total Annual Programme Budget	**32 385 085**	**588 754 820**	**-**	**621 139 905**

(1) The revalued Total Outstanding Pledges under the Annual Programme Budget is ***$ 45,861,246***

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Donor | **Schedule 1 - Report 1**

Annual Programme Budget - Trust Funds	CASH		KIND	Total
	Outstanding Pledges	Paid	(1)	
Non-Governmental/Private				
UNF/UNFIP - TED TURNER		731 121		731 121
Total Non-Governmental/Private	**0**	**731 121**	**0**	**731 121**
Total Annual Programme Budget - Trust Funds	**0**	**731 121**	**0**	**731 121**

(1) No contributions in kind received in 2002

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Donor

Schedule 1 - Report 1

Supplementary Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
Governmental				
ANDORRA	49 554			49 554
AUSTRALIA		5 747 233		5 747 233
BELGIUM		986 207		986 207
BRUNEI DARUSSALAM		163 310		163 310
CANADA		3 825 805		3 825 805
CHINA			33 600	33 600
DENMARK		4 056 651		4 056 651
FINLAND		2 329 396		2 329 396
FRANCE	1 486 620	796 330		2 282 950
UNITED KINGDOM	1 562 500	9 710 313	705 544	11 978 357
GERMANY		7 485 907		7 485 907
ITALY		1 231 420	175 683	1 407 103
JAPAN	1 617 981	47 641 254		49 259 235
REPUBLIC OF KOREA			662 962	662 962
KUWAIT		450 000		450 000
LIECHTENSTEIN		100 671		100 671
LUXEMBOURG	247 770	492 126		739 896
MONACO		9 852		9 852
NETHERLANDS	98 522	9 377 001		9 475 523
NORWAY		4 404 261		4 404 261
NEW ZEALAND		496 000		496 000
SAUDI ARABIA	100 000	400 000		500 000
SWEDEN		7 249 010		7 249 010
SWITZERLAND	335 570	847 598		1 183 168
UNITED STATES	6 805 000	33 860 000		40 665 000
HOLY SEE		25 000		25 000
Total Governmental	**12 303 517**	**141 685 345**	**1 577 789**	**155 566 651**

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Donor **Schedule 1 - Report 1**

Supplementary Programme Budget	CASH		KIND	Total
	Outstanding Pledges (1)	Paid		
Non-Governmental/Private				
AMITIE SANS FRONTIERES, MONACO		25 907		25 907
ASS. FRANCAISE DE SOUTIEN, FRANCE		136 599		136 599
ARGENTINA CON ACNUR		7 059		7 059
AUSTRALIA FOR UNHCR		105 598		105 598
DEUTSCHE STIFTUNG		148 176		148 176
ESPANA CON ACNUR, SPAIN		993 784		993 784
EGY. FED. FOR CONST.&BUILD., ARE			179 900	179 900
FINNISH REFUGEE COUNCIL		60 740		60 740
ISLAMIC ASSOCIATION, BAHRAIN		10 000		10 000
JAPAN ASS. FOR UNHCR, JPN		710 088		710 088
KUWAIT RED CRESCENT SOCIETY		450 000		450 000
MISCELLANEOUS		1 860 536		1 860 536
MAINICHI SOCIAL WELFARE FOUND, JPN		26 515		26 515
PAVAROTTI & FRIENDS, ITA		1 393 914		1 393 914
PAK. PETROL. EX.&PROD. COMP., PAK		23 872		23 872
QATAR CHARITABLE SOCIETY, QATAR		355 000		355 000
ROTARY INTERNATIONAL, PAKISTAN		30 837		30 837
SAUDI ARABIAN RED CRESCENT			194 482	194 482
SHINNYOEN, JAPAN		50 000		50 000
TOYOTA MOTOR CORP., JAPAN		559 701		559 701
UN ASSOCIATION, CANADA		152 575		152 575
USA FOR UNHCR		299 543		299 543
UK FOR UNHCR, GBR		126 273		126 273
WORLD CONF.RELIGION & PEACE JAPAN		163 268		163 268
ZAKAT HOUSE, KUWAIT		200 000		200 000
ZENKOKU TABACCO UNION, JAPAN		52 715		52 715
Total Non-Governmental/Private	**-**	**7 942 700**	**374 382**	**8 317 082**
Inter-Governmental				
EUROPEAN COMMISSION	4 008 996	16 171 021		20 180 017
Total Inter-Governmental	**4 008 996**	**16 171 021**	**-**	**20 180 017**
Total Supplementary Programme Budget	**16 312 513**	**165 799 066**	**1 952 171**	**184 063 750**

*(1) The revalued Total Outstanding Pledges under the Supplementary Programme Budget is **$ 19,028,634***

Contributions - all Funds
as at 31/12/2002
(In United States Dollars)

Contributions by Donor

Schedule 1 - Report 1

Supplementary Programme Budget - Trust Funds	CASH		KIND	Total
	Outstanding Pledges	Paid		
Governmental				
JAPAN		1 194 411		1 194 411
Total Governmental	**0**	**1 194 411**	**0**	**1 194 411**
Total Supplementary Programme Budget - Trust Funds	**0**	**1 194 411**	**0**	**1 194 411**
GRAND TOTAL	**50 318 620**	**763 552 949**	**1 952 171**	**815 823 740**

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Donor **Schedule 1 - Report 1**

Junior Professional Officers	CASH		KIND	Total
	Outstanding Pledges	Paid		
Governmental				
BELGIUM		244 097		244 097
DENMARK		811 903		811 903
FINLAND		241 625		241 625
FRANCE		849 686		849 686
GERMANY		342 424		342 424
ITALY	46 022	275 557		321 579
JAPAN		1 216 231		1 216 231
REPUBLIC OF KOREA		204 256		204 256
LIECHTENSTEIN		78 587		78 587
NETHERLANDS		1 201 840		1 201 840
NORWAY		271 097		271 097
SPAIN		166 507		166 507
SWEDEN		458 176		458 176
SWITZERLAND		225 250		225 250
UNITED STATES	1 575 000	400 000		1 975 000
Total Governmental	**1 621 022**	**6 987 236**	-	**8 608 258**
Inter - Governmental				
INT. ORG. FRENCH SPEAKING COUNTRIES		86 295		86 295
Total Inter - Governmental	-	**86 295**	-	**86 295**
Total Junior Professional Officers	**1 621 022**	**7 073 531**	-	**8 694 553**

The revalued total amount of ***Outstanding Pledges under JPOs*** *is* ***$ 1,634,424***

The revalued total amount of ***all Outstanding Pledges, including prior years*** *, is* ***$ 66,524,304*** *Statement II Voluntary contributions receivable refers.*

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Programme **Schedule 1 - Report 2**

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
AFRICA				
West and Central Africa				
BENIN		100 000		100 000
CENTRAL AFRICAN REPUBLIC	23 000	506 000		529 000
CHAD		20 000		20 000
CAMEROON		30 000		30 000
GABON		870 000		870 000
GAMBIA		60 000		60 000
GHANA	75 000	485 000		560 000
GUINEA		9 775 587		9 775 587
CÔTE D'IVOIRE		400 000		400 000
LIBERIA		2 807 193		2 807 193
MALI		72 202		72 202
NIGER		106 484		106 484
NIGERIA		190 000		190 000
SENEGAL		210 000		210 000
SIERRA LEONE	83 118	13 848 199		13 931 317
WEST AFRICA		280 000		280 000
WEST AND CENTRAL AFRICA OVERALL	396 432	15 676 533		16 072 965
Total West and Central Africa	**577 550**	**45 437 198**	**-**	**46 014 748**
East and Horn of Africa				
DJIBOUTI	91 000	631 000		722 000
EAST & HORN OF AFRICA	1	18 478 417		18 478 418
ERITREA	172 117	13 612 004		13 784 121
ETHIOPIA	307 260	9 543 684		9 850 944
KENYA		10 863 917		10 863 917
SOMALIA		3 220 365		3 220 365
SUDAN	83 000	2 987 665		3 070 665
UGANDA	108 000	6 888 482		6 996 482
Total East and Horn of Africa	**761 378**	**66 225 534**	**-**	**66 986 912**

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Programme **Schedule 1 - Report 2**

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
The Great Lakes				
BURUNDI	6 800 409	1 150 163		7 950 572
COUNTRIES IN CENTRAL AFRICA		1 670 421		1 670 421
CONGO		2 305 832		2 305 832
DEMOCRATIC REPUBLIC OF THE CONGO	294 985	12 378 095		12 673 080
GREAT LAKES	1 467 710	18 321 999		19 789 709
RWANDA		2 305 433		2 305 433
UNITED REP. OF TANZANIA	2 555 250	20 423 831		22 979 081
Total The Great Lakes	**11 118 354**	**58 555 774**	-	**69 674 128**
Southern Africa				
ANGOLA		1 810 035		1 810 035
BOTSWANA		330 000		330 000
MALAWI		200 000		200 000
MOZAMBIQUE	11 000	270 000		281 000
NAMIBIA		2 285 889		2 285 889
SOUTH AFRICA		920 000		920 000
SOUTHERN AFRICA	594 647	3 130 218		3 724 865
SWAZILAND		30 000		30 000
ZAMBIA	378 872	10 726 818		11 105 690
ZIMBABWE		390 000		390 000
Total Southern Africa	**984 519**	**20 092 960**	-	**21 077 479**
Other Africa				
AFRICA OVERALL	2 889 556	38 725 389		41 614 945
Total Other Africa	**2 889 556**	**38 725 389**	-	**41 614 945**
Total AFRICA	**16 331 357**	**229 036 855**	-	**245 368 212**

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Programme Schedule 1 - Report 2

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
EUROPE				
Eastern Europe				
ARMENIA	6 000	795 256		801 256
AZERBAIJAN		480 000		480 000
EASTERN EUROPE		5 283 709		5 283 709
GEORGIA	9 000	1 453 221		1 462 221
RUSSIAN FEDERATION	54 964	5 844 706		5 899 670
UKRAINE	43 000	47 606		90 606
Total Eastern Europe	**112 964**	**13 904 498**	-	**14 017 462**
Western Europe				
BELGIUM		131 144		131 144
FRANCE		1 034 255		1 034 255
IRELAND		15 742		15 742
SPAIN		127 536		127 536
SWITZERLAND		100 320		100 320
WESTERN EUROPE OVERALL		2 100 000		2 100 000
Total Western Europe	-	**3 508 997**	-	**3 508 997**
Central Europe and Baltic States				
CENTRAL EUROPE AND BALTIC STATES		2 258 254		2 258 254
CZECH REPUBLIC		194 647		194 647
TURKEY	310 782	1 263 754		1 574 536
Total Central Europe and Baltic States	**310 782**	**3 716 655**	-	**4 027 437**
South Eastern Europe				
ALBANIA	330 364	630 365		960 729
BOSNIA AND HERZEGOVINA	335 570	6 971 776		7 307 346
CROATIA		2 874 131		2 874 131
THE FORMER YUGOSLAV REP.MACEDONIA	104 987	1 746 014		1 851 001
SOUTH EASTERN EUROPE		16 383 547		16 383 547
YUGOSLAVIA	1 222 162	17 162 901		18 385 063
Total South Eastern Europe	**1 993 083**	**45 768 734**	-	**47 761 817**

Contributions - all Funds
as at 31/12/2002
(In United States Dollars)

Contributions by Programme **Schedule 1 - Report 2**

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
Other Europe				
EUROPE OVERALL		261		261
Total Other Europe	**-**	**261**	**-**	**261**
Total EUROPE	**2 416 829**	**66 899 145**	**-**	**69 315 974**
CASWANAME				
North Africa				
ALGERIA		2 185 320		2 185 320
NORTH AFRICA OVERALL	369 667	2 667 582		3 037 249
Total North Africa	**369 667**	**4 852 902**	**-**	**5 222 569**
Middle East				
IRAQ		600 000		600 000
MIDDLE EAST OVERALL		7 520 692		7 520 692
SAUDI ARABIA		150 550		150 550
YEMEN		140 845		140 845
Total Middle East	**-**	**8 412 087**	**-**	**8 412 087**
South West Asia				
AFGHANISTAN	1 313 501	3 091 763		4 405 264
IRAN (ISLAMIC REPUBLIC OF)		7 988 473		7 988 473
OTHER COUNTRIES IN CASWANAME		138 471		138 471
PAKISTAN	528 205	10 848 531		11 376 736
SOUTH WEST ASIA OVERALL		10 428 073		10 428 073
Total South West Asia	**1 841 706**	**32 495 311**	**-**	**34 337 017**
Central Asia				
CENTRAL ASIA		2 058 512		2 058 512
KAZAKHSTAN		45 500		45 500
KYRGYZSTAN	9 000	298 641		307 641
TAJIKISTAN		118 027		118 027
TURKMENISTAN		58 000		58 000
UZBEKISTAN	2 776	105 735		108 511
Total Central Asia	**11 776**	**2 684 415**	**-**	**2 696 191**
Total CASWANAME	**2 223 149**	**48 444 715**	**-**	**50 667 864**

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Programme | **Schedule 1 - Report 2**

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
THE AMERICAS				
North America and the Caribbean				
NORTH AMERICA AND THE CARIBBEAN OVERALL		1 793 000		1 793 000
Total North America and the Caribbean	-	**1 793 000**	-	**1 793 000**
Central America				
CENTRAL AMERICA OVERALL		1 422 754		1 422 754
MEXICO		90 854		90 854
Total Central America	-	**1 513 608**	-	**1 513 608**
Northern South America				
COLOMBIA	1 980 104	3 119 945		5 100 049
ECUADOR	603 220	481 063		1 084 283
PANAMA	276 698	80 000		356 698
VENEZUELA	235 851	80 000		315 851
LATIN AMERICA, N. WESTERN		62 200		62 200
Total Northern South America	**3 095 873**	**3 823 208**	-	**6 919 081**
Southern South America				
SOUTH AMERICA		2 801 000		2 801 000
Total Southern South America	-	**2 801 000**	-	**2 801 000**
Other Americas				
AMERICA OVERALL		473		473
Total Other Americas	-	**473**	-	**473**
Total THE AMERICAS	**3 095 873**	**9 931 289**	-	**13 027 162**
ASIA AND THE PACIFIC				
South Asia				
BANGLADESH	646 997	819 713		1 466 710
INDIA		211 268		211 268
SRI LANKA	1 422 010	4 122 797		5 544 807
MYANMAR	528 170	2 374 832		2 903 002
NEPAL	174 978	1 157 103		1 332 081
SOUTH ASIA OVERALL		4 899 000		4 899 000
Total South Asia	**2 772 155**	**13 584 713**	-	**16 356 868**

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
East Asia and the Pacific				
AUSTRALIA		636 732		636 732
CHINA		43 178		43 178
EAST ASIA & PACIFIC		9 515 000		9 515 000
INDONESIA		2 872 748		2 872 748
CAMBODIA		7 576		7 576
PAPUA NEW GUINEA		84 794		84 794
VIET NAM		43 178		43 178
THAILAND		1 178 939		1 178 939
EAST TIMOR	98 134	647 796		745 930
Total East Asia and the Pacific	**98 134**	**15 029 941**	-	**15 128 075**
Other Asia				
ASIA OVERALL		319 632		319 632
Total Other Asia	-	**319 632**	-	**319 632**
Total ASIA AND THE PACIFIC	**2 870 289**	**28 934 286**	-	**31 804 575**

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Annual Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges (1)	Paid		
OTHER				
Global Operations				
EDM - EMERGENCY & SECURITY SCE		2 000 000		2 000 000
TRAINING		165 000		165 000
GLOBAL OPERATIONS	1 202 181	19 407 336		20 609 517
Total Global Operations	**1 202 181**	**21 572 336**	**-**	**22 774 517**
Headquarters				
DEP. OF INTERNATIONAL PROTECTION	140 226	576 896		717 122
EXECUTIVE DIRECTION & MANAGEMENT		207 274		207 274
HEADQUARTERS		20 889 342		20 889 342
Total Headquarters	**140 226**	**21 673 512**	**-**	**21 813 738**
Unearmarked				
UNRESTRICTED	1 205 181	161 321 054		162 526 235
Total Unearmarked	**1 205 181**	**161 321 054**	**-**	**162 526 235**
Operational Reserve				
OPERATIONAL RESERVE	2 900 000	941 628		3 841 628
Total Operational Reserve	**2 900 000**	**941 628**	**-**	**3 841 628**
Total OTHER	**5 447 588**	**205 508 530**	**-**	**210 956 118**
Total Annual Programme Budget	**32 385 085**	**588 754 820**	**-**	**621 139 905**

Contributions - all Funds
as at 31/12/2002
(In United States Dollars)

Contributions by Programme **Schedule 1 - Report 2**

Annual Programme Budget - Trust Funds	CASH		KIND	TOTAL
	Outstanding Pledges	Paid	(1)	
OTHER				
Global Operations				
GLOBAL OPERATIONS		671 875		671 875
Total Global Operations	**0**	**671 875**	**0**	**671 875**
Headquarters				
DIV. COMMUNICATION & INFORMATION		59 246		59 246
Total Headquarters	**0**	**59 246**	**0**	**59 246**
Total OTHER	**0**	**731 121**	**0**	**731 121**
Total Annual Programme Budget - Trust Funds	**0**	**731 121**	**0**	**731 121**

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Programme | **Schedule 1 - Report 2**

Supplementary Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid		
AFRICA				
West and Central Africa				
GUINEA	114 277	457 143		571 420
COTE D'IVOIRE	49 554	300 000	705 544	1 055 098
SIERRA LEONE	600 891	2 345 131		2 946 022
WEST AFRICA		527 383		527 383
WEST AND CENTRAL AFRICA OVERALL	1 486 620	7 708 510		9 195 130
Total West and Central Africa	**2 251 342**	**11 338 167**	**705 544**	**14 295 053**
The Great Lakes				
UNITED REP. OF TANZANIA	(200 000)	200 000		-
Total East and Horn of Africa	**(200 000)**	**200 000**	**-**	**-**
Southern Africa				
ANGOLA		2 332 858		2 332 858
SOUTHERN AFRICA		9 852		9 852
ZAMBIA	500 000	500 000		1 000 000
Total Southern Africa	**500 000**	**2 842 710**	**-**	**3 342 710**
Total AFRICA	**2 551 342**	**14 380 877**	**705 544**	**17 637 763**
EUROPE				
South Eastern Europe				
THE FORMER YUGOSLAV REP.MACEDONIA	448 522	4 771 795		5 220 317
SOUTH EASTERN EUROPE		357 569		357 569
YUGOSLAVIA		300 000		300 000
Total South Eastern Europe	**448 522**	**5 429 364**	**-**	**5 877 886**
Total EUROPE	**448 522**	**5 429 364**	**-**	**5 877 886**
CASWANAME				
South West Asia				
AFGHANISTAN	6 934 865	52 663 844	175 683	59 774 392
IRAN (ISLAMIC REPUBLIC OF)	530 018	6 987 469	57 630	7 575 117
OTHER COUNTRIES IN CASWANAME			374 382	374 382
PAKISTAN	1 061 228	6 880 781	638 932	8 580 941
SOUTH WEST ASIA OVERALL	1 738 557	75 439 585		77 178 142
Total South West Asia	**10 264 668**	**141 971 679**	**1 246 627**	**153 482 974**

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Programme Schedule 1 - Report 2

Supplementary Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid		
Central Asia				
TAJIKISTAN		150 000		150 000
TURKMENISTAN		150 000		150 000
UZBEKISTAN		150 000		150 000
Total South West Asia	-	**450 000**	-	**450 000**
Total CASWANAME	**10 264 668**	**142 421 679**	**1 246 627**	**153 932 974**
ASIA AND THE PACIFIC				
South Asia				
SRI LANKA	1 617 981	1 924 280	-	3 542 261
Total South Asia	**1 617 981**	**1 924 280**	-	**3 542 261**
East Asia and the Pacific				
INDONESIA	1 430 000	142 866		1 572 866
Total East Asia and the Pacific	**1 430 000**	**142 866**	-	**1 572 866**
Total ASIA AND THE PACIFIC	**3 047 981**	**2 067 146**	-	**5 115 127**

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Programme — **Schedule 1 - Report 2**

Supplementary Programme Budget	CASH		KIND	TOTAL
	Outstanding Pledges	Paid		
OTHER				
Global Operations				
EDM - EMERGENCY & SECURITY SCE	500 000			500 000
GLOBAL OPERATIONS	(500 000)	500 000		
Total Global Operations	**-**	**500 000**	**-**	**500 000**
Headquarters				
REGIONAL BUREAU FOR CASWANAME		1 000 000		1 000 000
Total Headquarters	**-**	**1 000 000**	**-**	**1 000 000**
Unearmarked				
UNRESTRICTED	-			-
Total Headquarters	**-**	-	-	-
Total OTHER	**-**	**1 500 000**	**-**	**1 500 000**
Total Supplementary Programme Budget	**16 312 513**	**165 799 066**	1 952 171	184 063 750

Contributions - all Funds
as at 31/12/2002
(in United States Dollars)

Contributions by Programme

Schedule 1 - Report 2

Supplementary Programme Budget - Trust Fund	CASH		KIND	TOTAL
	Outstanding Pledges	Paid		
OTHER				
Global Operations				
GLOBAL OPERATIONS		1 139 273		1 139 273
Total Global Operations	**0**	**1 139 273**	**0**	**1 139 273**
Headquarters				
EXECUTIVE DIRECTION & MANAGEMENT		55 138		55 138
Total Headquarters	**0**	**55 138**	**0**	**55 138**
Total OTHER	**0**	**1 194 411**	**0**	**1 194 411**
Total Supplementary Programme Budget - Trust Fund	**0**	**1 194 411**	**0**	**1 194 411**

Status of Prior Years' Outstanding Contributions
as at 31/12/2002
(In United States Dollars)

Schedule 2

Donor	Year	Cash
Governmental		
AUSTRIA		
Annual Programme Budget	2001	25 820
		25 820
BENIN		
Annual Programme Budget	2000	2 500
Annual Programme	1999	1 500
		4 000
CHINA		
Annual Programme Budget	2001	250 000
		250 000
DJIBOUTI		
Annual Programme	1998	1 000
		1 000
FRANCE		
Other Trust Funds	1999	562 103
		562 103
UNITED KINGDOM		
Humanitarian Assistance to former Yugoslavia	1999	130 000
		130 000
GHANA		
Annual Programme Budget	2000	5 000
Annual Programme Budget	2001	5 000
		10 000
HUNGARY		
Annual Programme Budget	2000	30 000
Annual Programme Budget	2001	35 000
		65 000

Status of Prior Years' Outstanding Contributions
as at 31/12/2002
(in United States Dollars)

Schedule 2

Donor	Year	Cash
ITALY		
Other Trust Funds	1999	13 402
		13 402
NETHERLANDS		
Supplementary Programme Budget	2001	20 956
		20 956
PORTUGAL		
Annual Programme	1999	25 000
		25 000
TUNISIA		
Annual Programme	1998	4 651
		4 651
UNITED STATES		
Annual Programme Budget	2000	207 900
Annual Programme Budget	2001	65 870
Supplementary Programme Budget	2000	1 000 000
Other Trust Funds	1999	482 200
		1 755 970
YEMEN		
Annual Programme Budget	2000	2 160
Annual Programme Budget	2001	2 160
		4 320
Total Governmental		**2 872 222**
Inter/Governmental		
EUROPEAN COMMISSION		
Annual Programme Budget	2000	120 652
Annual Programme Budget	2001	7 028 494
Annual Programme	1997	138 133
Supplementary Programme Budget	2001	1 065 699
Other Trust Funds	1997	62 955
Other Trust Funds	1999	221 551
		8 637 484

Status of Prior Years' Outstanding Contributions as at 31/12/2002 (in United States Dollars)

Schedule 2

Donor	Year	Cash
UN TRUST FUND FOR SECURITY		
Annual Programme Budget	2000	
		0
Total Inter/Governmental		**8 637 484**
Non/Governmental/Private		
ESPANA CON ACNUR, SPAIN		
Annual Programme	1998	22 690
Humanitarian Assistance to former Yugoslavia	1999	18 157
		40 847
Total Non/Governmental/Private		**40 847**
Grand Total *(1)*		**11 550 553**

(1) The revalued Total Prior Years' Outstanding Contributions is ***displayed in schedule 1,*** *Statement II Voluntary contributions receivable refers.*

Schedule of Appropriations under the Annual Programme Budget for the year ended 31 /12/2002 (in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
AFRICA							
West and Central Africa							
BENIN	300 100	894 094	1 194 194	1 132 115	39 907	1 172 022	22 172
BURKINA FASO	50 000	(50 000)	-			-	-
CENTRAL AFRICAN REPUBLIC	2 276 759	410 686	2 687 445	2 364 870	210 836	2 575 707	111 738
CHAD	100 000	(100 000)	-			-	-
CAMEROON	154 000	439 000	593 000	394 492	195 008	589 500	3 500
GABON	4 552 696	(2 652 768)	1 899 928	1 673 863	201 008	1 874 871	25 057
GAMBIA	305 000	95 000	400 000	240 716	63 736	304 452	95 548
GHANA	2 127 076	(579 341)	1 547 735	1 330 817	174 506	1 505 323	42 412
GUINEA	24 591 972	(707 351)	23 884 621	22 399 174	1 169 050	23 568 224	316 397
CÔTE D'IVOIRE (1)	5 985 276	375 274	6 360 550	5 855 722	461 167	6 316 889	43 661
LIBERIA	6 737 148	1 921 428	8 658 576	7 892 329	652 412	8 544 741	113 835
NIGER	133 000	(23 000)	110 000	100 404		100 404	9 596
NIGERIA	1 010 278	34 500	1 044 778	950 548	24 278	974 826	69 952
SENEGAL	1 105 838	8 865	1 114 703	960 354	153 810	1 114 164	539
SIERRA LEONE	14 959 111	7 486 435	22 445 546	21 492 679	822 557	22 315 236	130 310
TOGO	30 000	(30 000)	-			-	-
WEST AFRICA	1 473 000	2 010 887	3 483 887	3 063 997	335 365	3 399 362	84 525
West and Central Africa Total	**65 891 254**	**9 533 709**	**75 424 963**	**69 852 081**	**4 503 640**	**74 355 721**	**1 069 242**
East and Horn of Africa							
DJIBOUTI	2 894 340	879 519	3 773 859	2 826 595	237 861	3 064 457	709 402
ERITREA	28 145 330	(8 119 982)	20 025 348	14 077 847	2 278 514	16 356 362	3 668 986
ETHIOPIA	21 056 128	116 183	21 172 311	17 448 530	2 184 366	19 632 896	1 539 415
KENYA (2)	22 535 638	4 081 403	26 617 041	24 574 376	1 145 393	25 719 769	897 272
SOMALIA	8 377 519	(892 720)	7 484 799	6 106 091	1 147 764	7 253 856	230 943
SUDAN	11 707 887	3 557 053	15 264 940	12 774 606	2 023 026	14 797 632	467 308
UGANDA	16 469 530	580 261	17 049 791	14 264 052	823 647	15 087 699	1 962 092
East and Horn of Africa Total	**111 186 372**	**201 717**	**111 388 089**	**92 072 099**	**9 840 572**	**101 912 671**	**9 475 418**

(1) This amount includes $ 3,864,400 for the Regional Office in Abidjan

(2) This amount includes $ 4,394,900 for the Regional Office in Nairobi

Schedule of Appropriations under the Annual Programme Budget for the year ended 31 /12/2002 (in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
The Great Lakes							
BURUNDI	6 516 928	3 070 608	9 587 536	7 898 924	1 230 591	9 129 515	458 021
COUNTRIES IN CENTRAL AFRICA	8 056 300	(270 279)	7 786 021	5 229 293	791 124	6 020 417	1 765 604
CONGO	6 926 406	545 521	7 471 927	6 518 192	379 374	6 897 566	574 361
DEMOCRATIC REPUBLIC OF THE CONGO	23 374 952	5 361 020	28 735 972	25 758 332	1 289 970	27 048 301	1 687 671
RWANDA	8 307 269	(376 448)	7 930 821	6 925 107	149 105	7 074 213	856 608
UNITED REP. OF TANZANIA	24 718 192	4 129 509	28 847 701	27 145 608	540 699	27 686 307	1 161 394
The Great Lakes Total	**77 900 047**	**12 459 931**	**90 359 978**	**79 475 456**	**4 380 863**	**83 856 319**	**6 503 659**
Sub-total Great Lakes and Horn of Africa	**189 086 419**	**12 661 648**	**201 748 067**	**171 547 555**	**14 221 435**	**185 768 990**	**15 979 077**
Southern Africa							
ANGOLA	4 172 514	2 205 010	6 377 524	5 286 556	586 604	5 873 159	504 365
BOTSWANA	1 742 672	(68 655)	1 674 017	1 584 714	7 400	1 592 114	81 903
MALAWI	1 131 038	424 000	1 555 038	1 408 545	89 892	1 498 436	56 602
MOZAMBIQUE	1 422 287	755 815	2 178 102	1 688 091	235 770	1 923 862	254 240
NAMIBIA	6 276 926	(1 248 789)	5 028 137	4 219 467	308 476	4 527 942	500 195
SOUTH AFRICA *(1)*	4 705 248	(1 569 615)	3 135 633	2 596 829	95 827	2 692 656	442 977
SOUTHERN AFRICA *(2)*	200 000	13 500	213 500	204 122	5 878	210 000	3 500
DIR OFF FOR SAF (PRETORIA)	2 207 423	306 891	2 514 314	731 870	714 872	1 446 742	1 067 572
SWAZILAND	155 800		155 800	121 070		121 070	34 730
ZAMBIA	15 500 469	1 575 635	17 076 104	15 632 286	838 540	16 470 825	605 279
ZIMBABWE	2 041 039	280 372	2 321 411	1 918 131	28 112	1 946 243	375 168
Southern Africa Total	**39 555 416**	**2 674 164**	**42 229 580**	**35 391 680**	**2 911 369**	**38 303 049**	**3 926 531**
Total AFRICA	**294 533 089**	**24 869 521**	**319 402 610**	**276 791 316**	**21 636 444**	**298 427 760**	**20 974 850**

(1) The amount of $ 150,100 approved for Southern Africa is now reported under Annual Programme Budget - Trust Funds (Schedule 3 page 78 refers)

(2) This amount corresponds to activities in Southern Africa region

Schedule of Appropriations under the Annual Programme Budget for the year ended 31 /12/2002 (in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
EUROPE							
Eastern Europe							
ARMENIA	2 557 652	5 700	2 563 352	2 325 733	27 353	2 353 086	210 266
AZERBAIJAN	2 732 934	730 001	3 462 935	3 184 994	77 707	3 262 701	200 234
BELARUS	779 616	81 002	860 618	739 631	9 530	749 161	111 457
OTHER COUNTRIES IN EASTERN EUROPE (1)	665 000	(20 000)	645 000	360 392	31 151	391 543	253 457
GEORGIA	5 365 825	(222 778)	5 143 047	4 280 951	173 412	4 454 363	688 684
REPUBLIC OF MOLDOVA	1 045 708	48 795	1 094 503	823 331	87 397	910 728	183 775
RUSSIAN FEDERATION	15 545 509	(717 176)	14 828 333	11 312 576	186 905	11 499 481	3 328 852
UKRAINE	2 136 053	142 271	2 278 324	2 083 139	16 668	2 099 807	178 517
Eastern Europe Total	**30 828 297**	**47 815**	**30 876 112**	**25 110 748**	**610 123**	**25 720 870**	**5 155 242**
Western Europe							
AUSTRIA	1 467 182	39 638	1 506 820	1 343 807	10 723	1 354 530	152 290
BELGIUM	2 165 510	143 251	2 308 761	2 250 468	27 725	2 278 193	30 568
FRANCE	1 764 967	327 194	2 092 161	1 732 860	86 293	1 819 153	273 008
UNITED KINGDOM	1 218 488	21 115	1 239 603	1 122 937	16 558	1 139 495	100 108
GERMANY	1 797 050	49 326	1 846 376	1 605 801	2 477	1 608 278	238 098
GREECE	1 002 659	222 600	1 225 259	1 147 470	4 077	1 151 547	73 712
IRELAND	370 959	10 799	381 758	267 535	7 235	274 770	106 988
ITALY	1 327 771	212 034	1 539 805	1 444 710	21 259	1 465 970	73 835
MALTA	204 700	(38 353)	166 347	117 804	6 696	124 500	41 847
NETHERLANDS	252 037	6 319	258 356	231 880		231 880	26 476
PORTUGAL	104 600	6 951	111 551	104 300		104 300	7 251
SPAIN	845 351	128 039	973 390	934 803	24 470	959 273	14 117
SWEDEN	1 096 625	122 881	1 219 506	1 154 381	10	1 154 391	65 115
SWITZERLAND	680 007	140 327	820 334	697 254	12 824	710 078	110 256
Western Europe Total	**14 297 906**	**1 392 121**	**15 690 027**	**14 156 008**	**220 348**	**14 376 356**	**1 313 670**

(1) In the EXCOM document (A/Ac.96/950) the original approved appropriation includes $ 570,000 which is now reported under "Other countries in Central Europe" (Schedule 3 page 71 refers)

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2002
(in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Central Europe and Baltic States							
BALTIC STATES	260 000	20 000	280 000	257 851	3 749	261 600	18 400
BULGARIA	952 258	85 368	1 037 626	882 574	23 574	906 148	131 478
CYPRUS	690 494	(74 843)	615 651	520 562	10 348	530 910	84 741
CZECH REPUBLIC	848 096	229 600	1 077 696	1 027 168	4 265	1 031 433	46 263
HUNGARY	1 266 172	522 430	1 788 602	1 610 232	6 370	1 616 602	172 000
LATVIA	102 729	(17 120)	85 609	66 868		66 868	18 741
OTHER COUNTRIES IN CENTRAL EUROPE *(1)*	570 000	(157 954)	412 046	252 573	32 772	285 345	126 701
POLAND	674 808	40 394	715 202	664 745	9 188	673 932	41 270
ROMANIA	1 067 812	14 500	1 082 312	993 925	5	993 930	88 382
SLOVAKIA	513 539	92 922	606 461	523 535	14 158	537 693	68 768
SLOVENIA	708 179	10 869	719 048	617 716	21 747	639 463	79 585
TURKEY	5 697 397	76 086	5 773 483	5 199 984	44 507	5 244 491	528 992
Central Europe and Baltic States Total	**13 351 484**	**842 252**	**14 193 736**	**12 617 731**	**170 683**	**12 788 414**	**1 405 323**
Sub-total Europe	**58 477 687**	**2 282 188**	**60 759 875**	**51 884 487**	**1 001 153**	**52 885 640**	**7 874 235**
South Eastern Europe							
ALBANIA	2 009 281	5 000	2 014 281	1 484 702	95 397	1 580 099	434 182
BOSNIA AND HERZEGOVINA	22 352 926	54 305	22 407 231	19 976 981	221 391	20 198 372	2 208 859
CROATIA	10 146 958	263 028	10 409 986	9 619 559	78 209	9 697 768	712 218
THE FORMER YUGOSLAV REP.OF MACEDONIA	4 662 957	70 780	4 733 737	4 173 566	68 990	4 242 556	491 181
SOUTH EASTERN EUROPE *(2)*	64 000		64 000	15 472	4 528	20 000	44 000
YUGOSLAVIA	48 895 637	(1 410 394)	47 485 243	37 172 573	1 557 485	38 730 058	8 755 185
South Eastern Europe Total	**88 131 759**	**(1 017 281)**	**87 114 478**	**72 442 852**	**2 025 999**	**74 468 852**	**12 645 626**
Total EUROPE	**146 609 446**	**1 264 907**	**147 874 353**	**124 327 339**	**3 027 152**	**127 354 491**	**20 519 861**

(1) See Footnote (1) on page 70

(2) This amount is included under regional activities in the Excom document A/Ac.96/950

Schedule of Appropriations under the Annual Programme Budget for the year ended 31 /12/2002 (in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
CASWANAME							
North Africa							
ALGERIA	4 623 099	101 102	4 724 201	3 742 563	450 309	4 192 872	531 329
LIBYAN ARAB JAMAHIRIYA	1 122 370	15 341	1 137 711	639 614	126 161	765 775	371 936
MAURITANIA	307 362	17 000	324 362	296 247	5 152	301 399	22 963
MOROCCO	433 287	5 601	438 888	402 789	916	403 705	35 183
TUNISIA	317 894	1 000	318 894	247 943	1 200	249 143	69 751
WESTERN SAHARA TERRITORY	309 242	(159 900)	149 342	108 365	1 780	110 145	39 197
North Africa Total	**7 113 254**	**(19 856)**	**7 093 398**	**5 437 522**	**585 517**	**6 023 039**	**1 070 359**
Middle East							
EGYPT	2 930 340	133 112	3 063 452	2 796 992	74 686	2 871 678	191 774
IRAQ	3 051 038	347 369	3 398 407	3 128 589	126 499	3 255 088	143 319
ISRAEL	10 000	62 130	72 130	62 545	3 666	66 211	5 919
JORDAN	1 580 104	(40 481)	1 539 623	1 352 153	53 367	1 405 521	134 102
LEBANON	1 782 357	570 508	2 352 865	2 171 869	21 206	2 193 075	159 790
SAUDI ARABIA	1 601 093	363 124	1 964 217	1 817 150	120 773	1 937 923	26 294
SYRIAN ARAB REPUBLIC	2 060 498	13 151	2 073 649	1 883 198	4 004	1 887 202	186 447
YEMEN	3 233 365	281 097	3 514 462	3 049 734	265 090	3 314 824	199 638
Middle East Total	**16 248 795**	**1 730 010**	**17 978 805**	**16 262 229**	**669 291**	**16 931 521**	**1 047 284**
South West Asia							
AFGHANISTAN	9 492 176	(2 090 500)	7 401 676	5 834 045	800 909	6 634 954	766 722
IRAN (ISLAMIC REPUBLIC OF)	25 555 447	(2 186 821)	23 368 626	16 506 369	4 279 190	20 785 559	2 583 067
OTHER COUNTRIES IN CASWANAME	325 000	4 205 337	4 530 337	300 769	4 063 666	4 364 435	165 902
PAKISTAN	24 771 574	(857 955)	23 913 619	19 502 968	1 685 454	21 188 422	2 725 197
South West Asia Total	**60 144 197**	**(929 939)**	**59 214 258**	**42 144 151**	**10 829 219**	**52 973 370**	**6 240 888**
Central Asia							
KAZAKHSTAN	1 459 309	166 640	1 625 949	1 295 964	41 546	1 337 510	288 439
KYRGYZSTAN	1 226 010	(168 316)	1 057 694	950 924	2 215	953 139	104 555
TAJIKISTAN	1 955 816	(128 500)	1 827 316	1 504 036	49 783	1 553 820	273 496
TURKMENISTAN	1 100 263	(85 862)	1 014 401	745 043	22 400	767 443	246 958
UZBEKISTAN	1 055 701	12 000	1 067 701	881 261	9 775	891 036	176 665
Central Asia Total	**6 797 099**	**(204 038)**	**6 593 061**	**5 377 229**	**125 719**	**5 502 948**	**1 090 113**
Total CASWANAME	**90 303 345**	**576 177**	**90 879 522**	**69 221 132**	**12 209 746**	**81 430 878**	**9 448 644**

Schedule of Appropriations under the Annual Programme Budget for the year ended 31 /12/2002 (in United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
THE AMERICAS							
North America and the Caribbean							
THE CARIBBEAN	152 400	53 755	206 155	155 390	6 500	161 890	44 265
CANADA	1 095 953	1 977	1 097 930	984 258		984 258	113 672
CUBA	581 000		581 000	481 793		481 793	99 207
UNITED STATES OF AMERICA (1)	4 481 926	660 426	5 142 352	4 945 019	25 418	4 970 438	171 914
North America and the Caribbean Total	**6 311 279**	**716 158**	**7 027 437**	**6 566 460**	**31 919**	**6 598 379**	**429 058**
Central America							
COSTA RICA	918 679	421 500	1 340 179	1 207 314	5 371	1 212 685	127 494
MEXICO	1 795 353	43 000	1 838 353	1 763 061	29 441	1 792 502	45 851
LATIN AMERICA, NORTHERN	1 874 200		1 874 200	1 435 227	17 310	1 452 537	421 663
Central America Total	**4 588 232**	**464 500**	**5 052 732**	**4 405 603**	**52 122**	**4 457 724**	**595 008**
Northern South America							
COLOMBIA	4 398 476	163 638	4 562 114	4 311 082	107 874	4 418 955	143 159
ECUADOR	1 271 637	241 500	1 513 137	1 308 334	63 702	1 372 036	141 101
PANAMA	392 500		392 500	377 798	14 702	392 500	-
VENEZUELA	1 671 525	40 206	1 711 731	1 528 604	110 090	1 638 694	73 037
LATIN AMERICA, N. WESTERN	752 700		752 700	506 328	34 731	541 059	211 641
Northern South America Total	**8 486 838**	**445 344**	**8 932 182**	**8 032 145**	**331 100**	**8 363 245**	**568 [illegible]37**
Southern South America							
ARGENTINA	1 336 471	(343 720)	992 751	834 014	8 453	842 467	150 284
LATIN AMERICA, SOUTHERN	2 148 100	(139 755)	2 008 345	1 651 764	101 806	1 753 570	254 775
Southern South America Total	**3 484 571**	**(483 475)**	**3 001 096**	**2 485 778**	**110 259**	**2 596 037**	**405 059**
Total THE AMERICAS	**22 870 920**	**1 142 527**	**24 013 447**	**21 489 985**	**525 399**	**22 015 385**	**1 998 063**

(1) This amount includes $ 1,649,200 that is reported under UNHCR Liaison Office New York in the Excom document A/Ac.96/960

Schedule of Appropriations under the Annual Programme Budget for the year ended 31 /12/2002 (In United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
ASIA AND THE PACIFIC							
South Asia							
BANGLADESH	2 595 166	154 628	2 749 794	2 260 41	162 031	2 422 441	327 353
INDIA	2 825 727	(111 280)	2 714 447	2 486 774	42 513	2 529 287	185 160
SRI LANKA	6 590 176	(426 560)	6 163 616	5 025 495	472 619	5 498 113	665 503
MYANMAR	3 649 062	1 829 383	5 478 445	5 245 862	204 860	5 450 722	27 723
NEPAL	5 760 044	209 186	5 969 230	5 018 952	270 565	5 289 517	679 713
OTHER COUNTRIES IN SOUTH ASIA (1)	80 000	(70 000)	10 000	2 844	4 475	7 319	2 681
South Asia Total	**21 500 175**	**1 585 357**	**23 085 532**	**20 040 337**	**1 157 062**	**21 197 399**	**1 888 133**
East Asia and the Pacific							
AUSTRALIA	962 172	463 000	1 425 172	1 240 323	76 067	1 316 390	108 782
CHINA	2 540 135	626 864	3 166 999	2 734 498	55 039	2 789 537	377 462
INDONESIA	3 638 213	2 452 378	6 090 591	5 729 948	179 112	5 909 060	181 531
JAPAN	3 112 777	(181 944)	2 930 833	2 658 063	130 209	2 788 272	142 561
CAMBODIA	339 607	846 112	1 185 719	813 558	345 915	1 159 473	26 246
REPUBLIC OF KOREA	121 027	77 638	198 665	198 200		198 200	465
LAO PEOPLE'S DEMOCRATIC REPUBLIC	237 022	(237 022)	-			-	-
MALAYSIA	637 596	115 077	752 673	729 100	7 733	736 834	15 839
NEW ZEALAND	260 228	(27 230)	232 998	100 394	5 575	105 969	127 029
OTHER COUNTRIES IN EAST ASIA (1)	203 200	3 500	206 700	127 858	22 635	150 493	56 207
PHILIPPINES	415 766	19 096	434 862	356 576	3 625	360 202	74 660
PAPUA NEW GUINEA	278 433	(37 019)	241 414	154 214	1 953	156 167	85 247
SINGAPORE	57 800		57 800	37 310	194	37 504	20 296
VIET NAM	20 000	188 083	208 083	182 572	8 685	191 256	16 827
THAILAND	4 348 006	259 400	4 607 406	4 390 630	20 608	4 411 238	196 168
EAST TIMOR	1 077 189	3 413 780	4 490 969	4 086 39	179 668	4 266 059	224 910
East Asia and the Pacific Total	**18 249 171**	**7 981 713**	**26 230 884**	**23 539 634**	**1 037 020**	**24 576 654**	**1 654 230**
Total ASIA AND THE PACIFIC	**39 749 346**	**9 567 070**	**49 316 416**	**43 579 971**	**2 194 082**	**45 774 054**	**3 542 362**

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(1) The total of these 2 regional amounts is reported under "Regional Activities" in the Excom document A/Ac.96/950

Schedule of Appropriations under the
Annual Programme Budget
for the year ended 31 /12/2002
(In United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
OTHER							
Global Operations							
EDM - EMERGENCY & SECURITY SERVICES	5 182 500	3 541 760	8 724 260	5 522 386	2 522 736	8 045 121	679 139
FIELD SUPPORT	3 950 444	(180 000)	3 770 444	3 211 940	530 207	3 742 147	28 297
TRAINING	4 307 800	(1 228 859)	3 078 941	2 199 412	333 230	2 532 641	546 300
GLOBAL OPERATIONS *(1)*	48 512 856	(6 034 773)	42 478 083	29 843 359	3 666 995	33 510 354	3 967 729
Global Operations Total	**61 953 600**	**(3 901 872)**	**58 051 728**	**40 777 097**	**7 053 167**	**47 830 264**	**10 221 464**
Headquarters							
REG. BUREAU FOR AFRICA	1 456 311	901 346	2 357 657	2 227 712	38 352	2 266 064	91 593
REG. BUREAU FOR ASIA AND OCEANIA	2 143 938	325 001	2 468 939	2 353 940	19 523	2 373 463	95 476
DIV. COMMUNICATION & INFORMATION	7 704 776	338 020	8 042 796	7 647 816	213 884	7 861 700	181 096
REG. BUREAU FOR EUROPE	2 659 312	197 000	2 856 312	2 832 931	20 814	2 853 745	2 567
DRM - JOINT UN ACTIVITIES	8 673 382	(203 685)	8 469 697	7 737 932	325 612	8 063 544	406 153
DRM - HUMAN RESOURCE MANAGEMENT	6 910 021	243 011	7 153 032	6 752 313	30 171	6 782 484	370 548
DEP. OF INTERNATIONAL PROTECTION	5 506 716	1 190 693	6 697 409	6 458 570	50 618	6 509 188	188 221
REG. BUREAU FOR THE AMERICAS	1 541 225	200 000	1 741 225	1 675 361	32 958	1 708 319	32 906
REG. BUREAU FOR CASWANAME	2 606 295	514 030	3 120 325	2 961 146	102 442	3 063 588	56 737
DRM - DIV. RESOURCE MANAGEMENT	4 975 965	346 929	5 322 894	5 221 370	28 254	5 249 624	73 270
DIVISION OF OPERATIONAL SUPPORT	6 774 098	955 629	7 729 727	7 488 464	70 742	7 559 206	170 521
EXECUTIVE DIRECTION & MANAGEMENT	2 347 663	879 298	3 226 961	3 090 003	75 157	3 165 159	61 802
HORN OF AFRICA LIAISON UNIT	674 468	193 740	868 208	852 765	6 676	859 440	8 768
DPO - EVALUATION AND POLICY SECTION	499 200	202 895	702 095	671 512	2 389	673 901	28 194
GREAT LAKES LIAISON UNIT	1 518 613	(430 731)	1 087 882	1 071 555	8 279	1 079 834	8 048
DRM - HEADQUARTERS OVERALL	6 391 621	(1 042 000)	5 349 621	4 673 236	615 826	5 289 062	60 559
INFO. TECHNOLOGY & TELECOM SERVICE	5 943 855	(644 945)	5 298 910	5 057 154	230 549	5 287 703	11 207
SOUTHERN AFRICA LIAISON UNIT	525 771	83 749	609 520	590 565	7 708	598 273	11 247
UNIT FOR SOUTH EASTERN EUROPE OPS	1 577 790		1 577 790	1 543 076	8 667	1 551 743	26 047
WEST AND CENTRAL AFRICA LIAISON UNIT	1 001 280	87 700	1 088 980	1 044 157	6 791	1 050 948	38 032
Headquarters Total *(2)*	**71 432 300**	**4 337 680**	**75 769 980**	**71 951 579**	**1 895 410**	**73 846 989**	**1 922 991**
Operational Reserve							
OPERATIONAL RESERVE	72 880 300	(38 130 259)	34 750 041			-	34 750 041
Operational Reserve Total	**72 880 300**	**(38 130 259)**	**34 750 041**	**-**	**-**	**-**	**34 750 041**
GRAND TOTAL ANNUAL PROGRAMME BUDGET	**800 332 346**	**(274 250)**	**800 058 096**	**648 138 420**	**48 541 402**	**696 679 821**	**103 378 275**

(1) The original EXCOM approved appropriation includes $ 1,200,600 now reported under Annual Programme Budget -Trust Funds (Schedule 3 page 76 refers).

(2) This amount includes $ 34,115,800 reported under Programme Support and $ 37,316,500 reported under Management & Administration in the Excom document A/Ac.96/950.

Schedule of Appropriations under the Annual Programme Budget - Trust Fund for the year ended 31 /12/2002 (In United States Dollars)

Schedule 3

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original	Transfers	Current	Disbursements/ Deliveries	Unliquidated Obligations	Total	
AFRICA							
West and Central Africa							
LIBERIA		0	0			0	0
West and Central Africa Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**
East and Horn of Africa							
EAST AND HORN OF AFRICA	0	104 555	104 555	104 555		104 555	0
East and Horn of Africa Total	**0**	**104 555**	**104 555**	**104 555**	**0**	**104 555**	**0**
The Great Lakes							
UNITED REP. OF TANZANIA	0	50 000	50 000	4 642	25 358	30 000	20 000
The Great Lakes Total	**0**	**50 000**	**50 000**	**4 642**	**25 358**	**30 000**	**20 000**
Southern Africa							
SOUTH AFRICA (1)	150 100	84 162	234 262	145 440	12 975	158 415	75 847
Southern Africa Total	**150 100**	**84 162**	**234 262**	**145 440**	**12 975**	**158 415**	**75 847**
Total AFRICA	**150 100**	**238 717**	**388 817**	**254 637**	**38 333**	**292 970**	**95 847**
CASWANAME							
Middle East							
YEMEN	0		0			0	0
Middle East Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total CASWANAME	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Global Operations							
GLOBAL OPERATIONS (2)	1 200 600	(164 367)	1 036 233	751 719	163 935	925 654	110 579
Global Operations Total	**1 200 600**	**(164 367)**	**1 036 233**	**751 719**	**163 935**	**925 654**	**110 579**
Headquarters							
DIV. COMMUNICATION & INFORMATION	0	199 900	199 900	135 621	59 000	194 621	5 279
Headquarters Total	**0**	**199 900**	**199 900**	**135 621**	**59 000**	**194 621**	**5 279**
GRAND TOTAL ANNUAL PROGRAMME BUDGET-TRUST FUNDS	1 350 700	274 250	1 624 950	1 151 977	261 268	1 413 246	211 704

(1) Footnote 1 page 69 refers.

(2) Footnote 1 page 75 refers.

Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2002
(in United States Dollars)

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
Supplementary Programme Budget					
AFRICA					
LIBERIAN REFUGEES					
GUINEA	3 420 221	2 467 047	951 532	3 418 580	1 641
COTE D'IVOIRE	1 500 010	1 055 526	444 484	1 500 010	0
SIERRA LEONE	6 641 218	6 459 537	181 680	6 641 218	0
Total Sierra Leonean Refugees	**11 561 449**	**9 982 111**	**1 577 697**	**11 559 808**	**1 641**
Angolan Refugees and Int. Displaced Persons					
ANGOLA	2 465 870	1 502 473	916 349	2 418 822	47 048
NAMIBIA	10 875	10 875	0	10 875	0
ZAMBIA	100 000	97 579	2 421	100 000	0
Total Angolan Refugees and Int. Displaced Persons	**2 576 745**	**1 610 927**	**918 770**	**2 529 697**	**47 048**
COTE D'IVOIRE EMERGENCY					
BENIN	0	19 027	0	19 027	(19 027)
GHANA	0	25 942	0	25 942	(25 942)
COTE D'IVOIRE	0	894 314	101 792	996 106	(996 106)
LIBERIAN REFUGEES	0	24 492	18 397	42 889	(42 889)
SENEGAL	0	20 167	0	20 167	(20 167)
WEST AFRICA	0	820	1 186 450	1 187 270	(1 187 270)
Total COTE D'IVOIRE EMERGENCY	**0**	**984 763**	**1 306 639**	**2 291 402**	**(2 291 402)**
OTHER (no situation defined)					
BENIN	19 027	0	0	0	19 027
GHANA	25 942	0	0	0	25 942
COTE D'IVOIRE	996 106	0	0	0	996 106
LIBERIAN REFUGEES	48 000	0	0	0	48 000
SENEGAL	20 167	0	0	0	20 167
WEST AFRICA	1 500 000	0	0	0	1 500 000
WEST AND CENTRAL AFRICA OVERALL	124 120	0	0	0	124 120
ZAMBIA	1 000 000	3 166	1 000	4 166	995 834
Total OTHER	**3 733 363**	**3 166**	**1 000**	**4 166**	**3 729 197**
Total AFRICA	**17 871 557**	**12 580 968**	**3 804 106**	**16 385 074**	**1 486 484**

Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2002
(in United States Dollars)

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
EUROPE					
Macedonia Situation					
ALBANIA	372 511	350 168	6 910	357 078	15 433
THE FORMER YUGOSLAV REP. OF MACEDONIA	8 231 570	7 446 719	250 292	7 697 011	534 559
SOUTH EASTERN EUROPE	515 975	735	0	735	515 240
YUGOSLAVIA	2 428 344	1 927 414	500 930	2 428 344	0
Total Macedonia Situation	**11 548 400**	**9 725 036**	**758 132**	**10 483 168**	**1 065 232**
Total EUROPE	**11 548 400**	**9 725 036**	**758 132**	**10 483 168**	**1 065 232**
CASWANAME					
Afghan Refugees					
AFGHANISTAN	134 972 874	113 091 471	21 094 375	134 185 846	787 028
IRAN (ISLAMIC REPUBLIC OF)	8 415 681	3 632 323	792 414	4 424 737	3 990 944
OTHER COUNTRIES IN CASWANAME	507 982	496 398	11 584	507 982	0
PAKISTAN	26 186 324	24 380 850	1 677 030	26 057 880	128 445
SOUTH WEST ASIA OVERALL	2 756 680	0	0	0	2 756 680
TAJIKISTAN	676 588	637 024	39 564	676 588	0
TURKMENISTAN	350 737	313 447	37 290	350 737	0
UZBEKISTAN	986 107	844 868	111 238	956 107	30 000
Total Afghan Refugees	**174 852 973**	**143 396 381**	**23 763 496**	**167 159 877**	**7 693 096**
Total CASWANAME	**174 852 973**	**143 396 381**	**23 763 496**	**167 159 877**	**7 693 096**
ASIA AND THE PACIFIC					
EAST-TIMOR OPERATION					
INDONESIA	4 170 251	455 490	84 510	540 000	3 630 251
EAST TIMOR	1 903 700	1 000 000	117 000	1 117 000	786 700
Total EAST TIMOR-OPERATION	**6 073 951**	**1 455 490**	**201 510**	**1 657 000**	**4 416 951**
SRI LANKA OPERATION					
SRI LANKA OPERATION	3 542 261	514 278	204 632	718 910	2 823 351
Total SRI LANKA OPERATION	**3 542 261**	**514 278**	**204 632**	**718 910**	**2 823 351**
Total TOTAL ASIA AND THE PACIFIC	**9 616 212**	**1 969 768**	**406 142**	**2 375 910**	**7 240 302**

Schedule of Funds Available
Supplementary Programme Fund
for the year ended 31/12/2002
(in United States Dollars)

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
OTHER					
AFGHAN REFUGEES					
REGIONAL BUREAU FOR CASWANAME	1 826 923	1 779 427	47 497	1 826 923	0
GLOBAL OPERATIONS	0	42 302	22 698	65 000	(65 000)
Total AFGHAN REFUGEES	**1 826 923**	**1 821 729**	70 195	**1 891 923**	**(65 000)**
ANGOLAN REFUGEES & IDPS					
SPUTHERN AFRICA LIASON UNIT	14 787	14 787		14 787	0
Total ANGOLAN REFUGEES AND IDPS	**14 787**	**14 787**	0	**14 787**	0
OTHER (no situation defined)					
EDM - EMERGENCY & SECURITY SCE	500 000	500 000	0	500 000	0
UNRESTRICTED	1 173 069	0	0	0	1 173 069
GLOBAL OPERATIONS	65 000	0	0	0	65 000
EXECUTIVE DIRECTION & MANAGEMENT	0	0	0	0	0
Total Other (no situation defined)	**1 738 069**	**500 000**	0	500 000	1 238 069
Total OTHER	**3 579 779**	**2 336 515**	70 195	2 406 710	1 173 069
GRAND TOTAL Supplementary Programme Fund	**217 468 922**	170 008 668	28 802 070	198 810 738	18 658 184

Schedule of Funds Available
Supplementary Programme Fund - Trust Fund
for the year ended 31/12/2002
(In United States Dollars)

Schedule 4

Description of appropriation section or programme	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
OTHER					
Global Operations					
GLOBAL OPERATIONS	1 537 709	1 192 773	0	1 192 773	344 936
Total Global Operations	**1 537 709**	**1 192 773**	**0**	**1 192 773**	**344 936**
Headquarters					
EXECUTIVE DIRECTION & MANAGEMENT	95 518	95 518	0	95 518	0
Total Headquarters	**95 518**	**95 518**	**0**	**95 518**	**0**
Total OTHER	**1 633 227**	**1 288 291**	**0**	**1 288 291**	**344 936**
GRAND TOTAL Supplementary Programme Fund - Trust Fund	**1 633 227**	**1 288 291**	**0**	**1 288 291**	**344 936**

Schedule of Funds Available
Junior Professional Officers - Other Funds
for the year ended 31/12/2002
(In United States Dollars)

Schedule 4

	Disbursements	Unliquidated Obligations	Total in US Dollars
Africa	2 178 509	59 638	2 238 147
Europe	1 753 119	44 053	1 797 172
Central Asia, South-West Asia, North Africa and the Middle East	697 200	39 237	736 437
The Americas	245 281	Nil	245 281
Asia and the Pacific	702 639	33 464	736 103
Headquarters	1 420 956	31 107	1 452 063
Total	**6 997 704**	**207 499**	**7 205 203**
Reserves and Funds Balances, 01 January 2002	5 867 250		
Funds received in 2002	8 715 389		
Total Expenditure	(7 205 203)		
Funds transferred to the Annual Programme Budget – Unearmarked	(1 000 000)		
Reserve and Fund Balances, 31 December 2002	6 377 436		

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
AFRICA				
West and Central Africa				
BENIN	79 092	70 191	8 901	0
BURKINA FASO	36 847	20 101	8 951	7 795
CENTRAL AFRICAN REPUBLIC	433 282	332 769	100 514	0
CHAD	102 790	43 444	59 345	0
CAMEROON	55 682	50 041	5 642	0
GABON	422 505	333 373	89 132	0
GAMBIA	101 809	55 282	46 526	0
GHANA	34 889	34 577	312	0
GUINEA	3 670 765	3 160 540	510 225	(0)
CÔTE D'IVOIRE	403 167	292 693	110 474	0
LIBERIA	176 913	150 048	26 865	0
MALI	6 866	1 135	5 731	1
NIGER	21 028	11 319	7 782	1 927
NIGERIA	9 167	4 557	4 610	0
SENEGAL	198 136	176 549	21 587	0
SIERRA LEONE	2 287 332	1 998 378	76 190	212 764
TOGO	56 936	28 328	28 608	0
WEST AFRICA	54 634	1 752	52 882	0
GUINEA-BISSAU				0
WEST AND CENTRAL AFRICA OVERALL				0
Total West and Central Africa	**8 151 840**	**6 765 078**	**1 164 276**	**222 486**
East and Horn of Africa				
DJIBOUTI	208 455	103 735	104 720	0
ERITREA	4 500 782	3 572 881	927 901	0
ETHIOPIA	1 709 141	817 410	891 731	0
KENYA	1 441 019	1 114 712	326 307	0
SOMALIA	457 624	326 396	131 228	0
SUDAN	1 326 263	1 215 117	111 146	0
UGANDA	1 013 669	828 070	185 599	0
Total East and Horn of Africa	**10 656 953**	**7 978 321**	**2 678 632**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
The Great Lakes				
BURUNDI	729 073	720 521	8 552	0
COUNTRIES IN CENTRAL AFRICA	1 442 625	1 405 945	36 680	0
CONGO	605 529	509 775	95 755	0
DEMOCRATIC REPUBLIC OF THE CONGO	1 847 710	1 345 397	231 401	270 911
RWANDA	740 291	596 303	143 988	0
UNITED REP. OF TANZANIA	1 770 012	1 683 745	86 267	0
Total The Great Lakes	**7 135 240**	**6 261 686**	**602 642**	**270 911**
Southern Africa				
ANGOLA	376 155	97 527	278 628	0
BOTSWANA	66 286	65 261	1 025	0
MALAWI	3 511	20	3 491	0
MOZAMBIQUE	121 024	100 030	20 594	400
NAMIBIA	309 099	186 720	122 379	0
SOUTH AFRICA	228 087	113 978	114 109	0
SOUTHERN AFRICA	3 587	3 587		0
SWAZILAND	13 921	1 854	12 067	0
ZAMBIA	522 913	420 494	102 419	0
ZIMBABWE	111 206	109 651	1 555	0
Total Southern Africa	**1 755 789**	**1 099 122**	**656 267**	**400**
TOTAL AFRICA	**27 699 822**	**22 104 207**	**5 101 817**	**493 798**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(In United States Dollars)

Schedule 5

ANNUAL PROGRAMME BUDGET

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
EUROPE				
Eastern Europe				
ARMENIA	25 823	14 528	11 295	0
AZERBAIJAN	45 449	39 044	6 404	0
BELARUS	8 213	4 856	3 357	0
OTHER COUNTRIES IN EASTERN EUROPE	6 540	5 039	1 501	0
GEORGIA	246 349	198 947	47 401	0
REPUBLIC OF MOLDOVA	28 338	26 936	1 402	0
RUSSIAN FEDERATION	493 992	468 144	25 849	0
UKRAINE	16 438	4 289	12 149	0
Total Eastern Europe	**871 141**	**761 784**	**109 357**	**0**
Western Europe				
AUSTRIA	16 212	14 266	1 946	0
BELGIUM	30 728	5 793	24 935	0
FRANCE	28 447	18 469	9 979	0
UNITED KINGDOM	23 456	10 069	13 388	0
GREECE	1 896		1 896	0
IRELAND	1 582		1 582	0
ITALY	10 334	6 632	3 703	0
PORTUGAL	110		110	0
SPAIN	12		12	0
SWEDEN	2 573	873	1 700	0
SWITZERLAND	1 412	214	1 198	0
Total Western Europe	**116 762**	**56 314**	**60 448**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

Schedule 5

ANNUAL PROGRAMME BUDGET

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
Central Europe and Baltic States				
BALTIC STATES	11 895	11 467	429	0
BULGARIA	8 914	8 914		0
CYPRUS	13 698	12 690	1 007	0
CZECH REPUBLIC	25 654	6 697	18 958	0
HUNGARY	20 096	3 408	16 687	0
LATVIA	596		596	0
OTHER COUNTRIES IN CENTRAL EUROPE	71 396	66 148	5 248	0
POLAND	23 785	1 959	21 826	0
ROMANIA	13 132	4 883	8 249	0
SLOVAKIA	6 274	4 356	1 918	0
SLOVENIA	11 573	6 317	5 256	0
TURKEY	145 983	126 083	19 900	0
Total Central Europe and Baltic States	**352 997**	**252 922**	**100 074**	**0**
South Eastern Europe				
ALBANIA	62 430	42 090	20 340	0
BOSNIA AND HERZEGOVINA	390 625	297 042	93 584	0
CROATIA	69 433	43 877	25 556	0
THE FORMER YUGOSLAV REP.MACEDONIA	187 930	173 120	14 810	0
YUGOSLAVIA	3 651 552	3 361 269	290 283	0
Total South Eastern Europe	**4 361 970**	**3 917 398**	**444 573**	**0**
Total EUROPE	**5 702 871**	**4 988 418**	**714 453**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
CASWANAME				
North Africa				
ALGERIA	562 977	525 623	37 354	0
LIBYAN ARAB JAMAHIRIYA	127 790	117 306	10 484	0
MAURITANIA	16 980	12 330	4 650	0
MOROCCO	30 188	14 606	15 582	0
TUNISIA	11 571	7 997	3 574	0
WESTERN SAHARA TERRITORY	16 930	3 992	12 938	0
Total North Africa	**766 437**	**681 854**	**84 583**	**0**
Middle East				
EGYPT	31 016	21 293	9 722	0
IRAQ	231 233	130 572	100 661	0
ISRAEL	848	758	91	0
JORDAN	30 843	22 936	7 907	0
KUWAIT	18 950	60	18 890	0
LEBANON	28 022	18 160	9 861	0
SAUDI ARABIA	33 951	11 722	22 228	0
SYRIAN ARAB REPUBLIC	35 996	29 080	6 916	0
YEMEN	181 714	132 241	49 473	0
Total Middle East	**592 572**	**366 822**	**225 750**	**0**
South West Asia				
AFGHANISTAN	1 362 384	1 092 005	270 379	0
IRAN (ISLAMIC REPUBLIC OF)	2 378 086	2 347 270	30 817	0
OTHER COUNTRIES IN CASWANAME	18 228	14 713	3 515	
PAKISTAN	1 380 100	1 166 208	213 892	0
Total South West Asia	**5 138 797**	**4 620 195**	**518 602**	**0**
Central Asia				
KAZAKHSTAN	35 249	33 119	2 130	0
KYRGYZSTAN	17 343	6 447	10 896	0
TAJIKISTAN	41 848	9 099	32 749	0
TURKMENISTAN	28 284	20 788	7 496	0
UZBEKISTAN	6 217	6 206	11	0
Total Central Asia	**128 941**	**75 659**	**53 282**	**0**
TOTAL CASWANAME	**6 626 748**	**5 744 531**	**882 217**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(In United States Dollars)

ANNUAL PROGRAMME BUDGET Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
THE AMERICAS				
North America and the Caribbean				
THE CARIBBEAN	26 980	8 379	18 601	0
CANADA	6 753	6 753		0
CUBA	46 489	44 996	1 493	0
UNITED STATES OF AMERICA	78 494	37 986	40 508	0
Total North America and the Caribbean	**158 716**	**98 114**	**60 602**	**0**
Central America				
MEXICO	11 716	7 746	3 970	0
LATIN AMERICA, NORTHERN	57 934	56 392	1 542	0
Total Central America	**69 650**	**64 138**	**5 512**	**(0)**
Northern South America				
COLOMBIA	62 424	51 485	10 939	0
ECUADOR	223 107	208 601	14 506	0
VENEZUELA	2 265	1 362	903	0
LATIN AMERICA, N. WESTERN	4 278	2 611	1 667	0
Total Northern South America	**292 074**	**264 059**	**28 015**	**0**
Southern South America				
ARGENTINA	1 965	1 958	7	0
LATIN AMERICA, SOUTHERN	12 814	7 201	5 613	0
Total Southern South America	**14 779**	**9 159**	**5 620**	**0**
TOTAL THE AMERICAS	**535 219**	**435 470**	**99 749**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

ANNUAL PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
ASIA AND THE PACIFIC				
South Asia				
BANGLADESH	243 204	228 156	15 048	0
INDIA	41 208	15 824	25 384	0
SRI LANKA	1 324 514	766 138	558 376	0
MYANMAR	178 041	122 015	56 026	0
NEPAL	150 320	110 550	39 770	0
OTHER COUNTRIES IN SOUTH ASIA	4 440	732	3 709	
Total South Asia	**1 941 727**	**1 243 415**	**698 313**	**0**
East Asia and the Pacific				
AUSTRALIA	38 082	14 469	23 612	0
CHINA	32 856	14 184	18 672	0
NDONESIA	260 404	94 031	166 373	0
JAPAN	58 308	42 123	16 185	0
CAMBODIA	98 505	71 557	26 947	0
REPUBLIC OF KOREA	1 160		1 160	0
LAO PEOPLE'S DEMOCRATIC REPUBLIC	17 679	8 000	9 679	0
MALAYSIA	24 166	5 412	18 754	0
OTHER COUNTRIES IN EAST ASIA	5 697	2 363	3 333	0
PHILIPPINES	59 887	7 189	52 698	0
PAPUA NEW GUINEA	64 363	46 693	17 669	0
SINGAPORE	5 848		5 848	0
VIET NAM	1 283		1 283	0
THAILAND	153 838	129 423	24 415	0
EAST TIMOR	1 182 498	903 344	279 154	0
Total East Asia and the Pacific	**2 004 574**	**1 338 790**	**665 783**	**0**
TOTAL ASIA AND THE PACIFIC	**3 946 301**	**2 582 205**	**1 364 096**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

Schedule 5

ANNUAL PROGRAMME BUDGET

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
OTHER				
Global Operations				
EDM - EMERGENCY & SECURITY SCE	138 020	137 829	191	0
FIELD SUPPORT	369 255	271 718	97 536	0
TRAINING	551 999	126 503	425 496	0
GLOBAL OPERATIONS	9 415 934	8 087 546	1 300 264	28 124
Total Global Operations	**10 475 208**	**8 623 596**	**1 823 488**	**28 124**
Headquarters				
REG. BUREAU FOR AFRICA	35 485	16 070	19 415	0
REG. BUREAU FOR ASIA AND OCEANIA	57 638	12 229	45 409	0
DIV. COMMUNICATION & INFORMATION	342 092	159 315	182 777	0
REG. BUREAU FOR EUROPE	47 415	33 585	13 830	0
DRM - JOINT UN ACTIVITIES	345 817	245 327	100 490	0
DRM - HUMAN RES. MANAGEMENT	126 275	73 219	53 056	0
DEP. OF INTERNATIONAL PROTECTION	142 564	45 365	97 199	0
REG. BUREAU FOR THE AMERICAS	70 788	17 047	53 741	0
REGIONAL BUREAU FOR CASWANAME	92 045	23 842	68 203	0
DRM - DIV RESOURCE MANAGEMENT	69 113	39 313	29 800	0
DIVISON OF OPERATIONAL SUPPORT	169 815	48 717	121 098	0
EXECUTIVE DIRECTION & MANAGEMENT	179 677	120 854	58 823	0
HORN AFR. LIAISON UNIT	12 584	4 103	8 481	0
DPO - EVALUATION & POLICY SECTION	17 305	4 914	12 391	0
GREAT LAKESLIAISON UNIT	40 302	19 216	21 086	0
DRM - HEADQUARTERS OVERALL	865 887	758 275	107 612	0
INFORMATION TECHNOLOGY TELECOM SCE	290 614	24 634	265 980	0
SOUTHERN AFRICALIAISON UNIT	6 512		6 512	0
UNIT FOR SOUTH EASTERN EUROPE OPS	24 817	14 615	10 202	0
WEST AND CENTRAL AFRICA LIAISON UNI	6 874	576	6 298	0
Total Headquarters	**2 943 619**	**1 661 216**	**1 282 403**	**0**
Unearmarked				
UNEARMARKED *(1)*				0
Total Global Operations	0	0	0	**0**
TOTAL OTHER	13 418 827	10 284 812	3 105 891	28 124
TOTAL ANNUAL PROGRAMME BUDGET	57 929 788	46 139 643	11 268 223	521 922

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

ANNUAL PROGRAMME BUDGET-TRUST FUNDS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
AFRICA				
West and Central Africa				
LIBERIA	44 143	34 218	9 925	0
Total West and Central Africa	**44 143**	**34 218**	**9 925**	**0**
East and Horn of Africa				
EAST & HORN OF AFRICA	52 978	52 978		
ERITREA	21 336	18 402	2 934	
ETHIOPIA	24 061	12 840	11 221	0
KENYA	27 428	152	27 276	0
UGANDA	26 620	26 620		0
Total East and Horn of Africa	**152 423**	**110 992**	**41 431**	**0**
The Great Lakes				
RWANDA	14 706	14 650	56	0
UNITED REP. OF TANZANIA	74 358	55 785	18 574	
Total The Great Lakes	**89 064**	**70 435**	**18 629**	**0**
Southern Africa				
SOUTH AFRICA	48 280	31 116	17 164	0
ZAMBIA	11 267		11 267	
Total Southern Africa	**59 547**	**31 116**	**28 432**	**0**
TOTAL AFRICA	**345 177**	**246 760**	**98 417**	**0**
CASWANAME				
Middle East				0
YEMEN	3 290	3 290		
Total Middle East	**3 290**	**3 290**	**0**	**0**
TOTAL CASWANAME	**3 290**	**3 290**	**0**	**1**
OTHER				
Global Operations				
GLOBAL OPERATIONS	235 455	169 063	66 391	0
Total Global Operations	**235 455**	**169 063**	**66 391**	**0**
Headquarters				
HEADQUARTERS				0
Total Headquarters	**0**	**0**	**0**	**0**
TOTAL OTHER	**235 455**	**169 063**	**66 391**	**0**
TOTAL ANNUAL PROGRAMME BUDGET-TRUST FUNDS	**583 922**	**419 113**	**164 808**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(In United States Dollars)

SUPPLEMENTARY PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
Europe				
South Eastern Europe				
ALBANIA	6 314	3 464	2 850	0
THE FORMER YUGOSLAV REP.MACEDONIA	635 147	531 184	103 963	0
YUGOSLAVIA	587 240	482 703	104 537	0
Total South Eastern Europe	**1 228 701**	**1 017 351**	**211 350**	**0**
Total Europe	**1 228 701**	**1 017 351**	**211 350**	**0**
CASWANAME				
South West Asia				
AFGHANISTAN	3 159 705	2 570 678	589 027	0
IRAN (ISLAMIC REPUBLIC OF)	179 455	121 041	58 414	0
OTHER COUNTRIES IN CASWANAME	6 362 890	5 985 364	376 484	1 042
PAKISTAN	4 320 974	3 947 281	177 701	195 991
Total South West Asia	**14 023 025**	**12 624 364**	**1 201 627**	**197 033**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(In United States Dollars)

SUPPLEMENTARY PROGRAMME BUDGET

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
Central Asia				
TAJIKISTAN	143 325	98 620	44 704	
TURKMENISTAN	3 280	3 273	7	
UZBEKISTAN	57 345	23 321	34 025	0
Total Central Asia	**203 950**	**125 214**	**78 736**	**0**
Total CASWANAME	**14 226 975**	**12 749 578**	**1 280 363**	**197 033**
OTHER				
Headquarters				
REGIONAL BUREAU FOR CASWANAME	116 988	49 376	67 613	0
Total Headquarters	**116 988**	**49 376**	**67 613**	**0**
Total Other	**116 988**	**49 376**	**67 613**	**0**
TOTAL SUPPLEMENTARY PROGRAMME BUDGET	**15 572 664**	**13 816 305**	**1 559 326**	**197 033**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

SUPPLEMENTARY PROGRAMME BUDGET - TRUST FUNDS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
OTHER				
Headquarters				
EXECUTIVE DIRECTION & MANAGEMENT	6 440	0	6 440	0
Total Headquarters	**6 440**	**0**	**6 440**	**0**
TOTAL SUPPLEMENTARY PROGRAMME BUDGET - TRUST FUND	**6 440**	**0**	**6 440**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

JUNIOR PROFESSIONAL OFFICERS | Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
AFRICA				
West and Central Africa				
GUINEA	9 345	492	8 853	0
NIGERIA	1 238		1 238	0
SIERRA LEONE	380		380	
West and Central Africa	**10 963**	**492**	**10 471**	**0**
East and Horn of Africa				
ETHIOPIA	22 703	2 503	20 200	0
KENYA	5 601		5 601	0
UGANDA	18 672	2 344	16 328	0
East and Horn of Africa	**46 976**	**4 847**	**42 129**	**0**
The Great Lakes				
RWANDA	11 030		11 030	0
UNITED REP. OF TANZANIA	2 742	1 393	1 349	0
Total The Great Lakes	**13 772**	**1 393**	**12 379**	**0**
Southern Africa				
SOUTH AFRICA	809		809	0
ZAMBIA	10 724	10 724		0
Total Southern Africa	**11 533**	**10 724**	**809**	**0**
TOTAL AFRICA	**83 244**	**17 455**	**65 789**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(In United States Dollars)

JUNIOR PROFESSIONAL OFFICERS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
EUROPE				
Eastern Europe				
AZERBAIJAN	1 368		1 368	0
RUSSIAN FEDERATION	8 040	5 335	2 705	0
Total Eastern Europe	**9 408**	**5 335**	**4 073**	**0**
Western Europe				
SWEDEN				0
Total Western Europe	**0**	**0**	**0**	**0**
Central Europe and the Baltic States				
CYPRUS	9 831	617	9 214	0
CZECH REPUBLIC	4 358	3 413	945	0
TURKEY	6 294	132	6 162	0
Total Central Europe and the Baltic States	**20 483**	**4 162**	**16 321**	**0**
South Eastern Europe				
BOSNIA AND HERZEGOVINA	5 148	646	4 502	0
CROATIA	17 661	2 576	15 085	0
YUGOSLAVIA	6 828	3 291	3 537	0
Total South Eastern Europe	**29 637**	**6 514**	**23 124**	**0**
TOTAL EUROPE	**59 528**	**16 010**	**43 519**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(In United States Dollars)

JUNIOR PROFESSIONAL OFFICERS Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
CASWANAME				
North Africa				
TUNISIA				0
Total North Africa	**0**	**0**	**0**	**0**
Middle East				
JORDAN	1 229	60	1 169	0
IRAQ				0
YEMEN				0
Total Middle East	**1 229**	**60**	**1 169**	**0**
South West Asia				
IRAN (ISLAMIC REP. OF)				0
PAKISTAN	8 911	1 203	7 708	0
Total South West Asia	**8 911**	**1 203**	**7 708**	**0**
TOTAL CASWANAME	**10 140**	**1 263**	**8 877**	**0**

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(In United States Dollars)

JUNIOR PROFESSIONAL OFFICERS

Schedule 5

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
THE AMERICAS				
North America and the Caribbean				
UNITED STATES OF AMERICA				0
Total North America and the Caribbean	0	0	0	0
Central America				
COSTA RICA				0
MEXICO	248		248	0
Total Central America	248	0	248	0
Northern South America				
COLOMBIA	2 487		2 487	0
Total Northern South America	2 487	0	2 487	0
TOTAL THE AMERICAS	2 735	0	2 735	0

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31/12/2002
(in United States Dollars)

Schedule 5

JUNIOR PROFESSIONAL OFFICERS

Global Appeal Region/Country	Unliquidated Obligations 01 January	Payments During 2002	Cancellations During 2002	Unliquidated Obligations 31/12/2002
ASIA AND THE PACIFIC				
South Asia				
BANGLADESH				0
MYANMAR				0
SRI LANKA	122		122	0
NEPAL	2 358	406	1 952	0
Total South Asia	**2 480**	**406**	**2 074**	**0**
East Asia and the Pacific				
INDONESIA	525		525	0
CAMBODIA	2 727		2 727	
LAO PEOPLE'S DEMOCRATIC REPUBLIC	6 045		6 045	
MALAYSIA	2 343	141	2 202	
THAILAND	1 975		1 975	0
Total East Asia and the Pacific	**13 615**	**141**	**13 474**	**0**
TOTAL ASIA AND THE PACIFIC	**16 095**	**548**	**15 547**	**0**
OTHER				
Headquarters				
DIV. COMMUNICATION & INFORMATION	7 775	1 526	6 249	0
DRM - HUMAN RES. MANAGEMENT	840	840		0
DEP. OF INTERNATIONAL PROTECTION	3 462	3 288	174	0
REGIONAL BUREAU FOR CASWANAME	2 582	1 354	1 228	0
DIVISON OF OPERATIONAL SUPPORT	9 159	96	9 063	0
EXECUTIVE DIRECTION & MANAGEMENT	3 812	992	2 820	
Total Headquarters	**27 630**	**8 095**	**19 535**	**0**
TOTAL OTHER	**27 630**	**8 095**	**19 535**	**0**
TOTAL JUNIOR PROFESSIONAL OFFICERS	**199 372**	**43 371**	**156 001**	**0**
GRAND TOTAL PRIOR YEARS	**74 292 187**	**60 418 432**	**13 154 799**	**718 955**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2002
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
AFRICA								
West and Central Africa								
BENIN	100	-	1 172	11	9	1 052	-	-
BURKINA FASO	-	-	-	3	9	(12)	-	-
CENTRAL AFRICAN REPUBLIC	529	-	2 576	73	101	1 711	185	23
CHAD	20	-	-	(7)	59	(72)	-	-
CAMEROON	30	-	590	(8)	6	562	-	-
GABON	870	-	1 875	1	89	915	-	-
GAMBIA	60	-	304	-	47	197	-	-
GHANA	560	-	1 505	9	-	1 086	-	150
GUINEA BISSAU	-	-	-	(9)	-	9	-	-
GUINEA	9 776	-	23 568	493	510	12 822	8	41
COTE D IVOIRE	400	-	6 317	(1)	110	5 808	-	-
LIBERIA	2 807	-	8 545	58	27	5 714	8	69
MALI	72	-	-	-	6	(373)	295	-
NIGER	106	-	101	2	7	(9)	-	5
NIGERIA	190	-	975	(1)	4	782	-	-
SENEGAL	210	-	1 114	-	22	882	-	-
SIERRA LEONE	13 932	-	22 315	140	76	8 183	-	16
TOGO	-	-	-	3	29	(32)	-	-
WEST AFRICA	280	-	3 399	6	53	3 060	-	-
WEST AND CENTRAL AFRICA OVERALL	16 073	-	-	-	-	(16 073)	-	-
Total West and Central Africa	**46 015**	**0**	**74 356**	**773**	**1 164**	**26 212**	**496**	**304**
East and Horn of Africa								
DJIBOUTI	722	-	3 064	1	105	2 378	-	142
EAST AND HORN OF AFRICA	18 478	-	-	-	-	(18 478)	-	-
ERITREA	13 784	-	16 356	792	928	1 248	-	396
ETHIOPIA	9 851	-	19 633	533	892	8 717	20	380
KENYA	10 864	-	25 720	372	326	14 227	-	69
SOMALIA	3 221	-	7 254	13	131	3 889	-	-
SUDAN	3 071	-	14 798	(3)	111	11 767	-	148
UGANDA	6 996	-	15 088	147	186	8 091	2	334
Total East and Horn of Africa	**66 987**	**0**	**101 913**	**1 855**	**2 679**	**31 839**	**22**	**1 469**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2002
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
The Great Lakes								
BURUNDI	7 951	-	9 130	3	9	1 211	-	44
COUNTRIES IN CENTRAL AFRICA	1 670	-	6 020	14	37	4 316	-	17
CONGO	2 306	-	6 898	(174)	96	4 670	-	-
DEMOCRATIC REPUBLIC OF THE CONGO	12 673	-	27 048	222	231	14 068	57	203
GREAT LAKES	19 790	-	-	-	-	(19 790)	-	-
RWANDA	2 305	33	7 074	196	144	4 415	-	19
UNITED REP. OF TANZANIA	22 979	-	27 686	364	86	4 274	92	109
Total The Great Lakes	**69 674**	**33**	**83 856**	**625**	**603**	**13 164**	**149**	**392**
Southern Africa								
ANGOLA	1 810	-	5 873	318	278	3 467	-	-
BOTSWANA	330	-	1 592	33	1	1 228	-	-
MALAWI	200	-	1 498	-	3	1 295	-	-
MOZAMBIQUE	281	-	1 924	51	21	1 582	-	11
NAMIBIA	2 286	-	4 528	20	122	2 250	-	150
SOUTH AFRICA	920	-	2 693	32	115	1 626	-	-
SOUTHERN AFRICA	3 725	-	210	-	-	(3 515)	-	-
DIR OFFICE FOR SAF (PRETORIA)	-	-	1 447	-	-	1 447	-	-
SWAZILAND	30	-	121	-	12	79	-	-
ZAMBIA	11 105	-	16 471	86	102	5 456	-	278
ZIMBABWE	390	-	1 946	-	2	1 554	-	-
Total Southern Africa	**21 077**	**0**	**38 303**	**540**	**656**	**16 469**	**0**	**439**
Other Africa								
AFRICA OVERALL	41 615	-	-	-	-	(41 615)	-	-
Total Other Africa	**41 615**	**0**	**0**	**0**	**0**	**(41 615)**	**0**	**0**
TOTAL AFRICA	**245 368**	**33**	**298 428**	**3 793**	**5 102**	**46 069**	**667**	**2 604**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2002
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
EUROPE								
Eastern Europe								
ARMENIA	801	-	2 353	8	11	1 539	5	11
AZERBAIJAN	480	-	3 263	39	6	2 738	-	-
BELARUS	-	-	749	9	4	736	-	-
OTHER COUNTRIES IN EASTERN EUROPE	-	-	392	3	2	387	-	-
EASTERN EUROPE	5 284	-	-	-	-	(5 284)	-	-
GEORGIA	1 462	-	4 454	(11)	48	2 804	160	9
REPUBLIC OF MOLDOVA	-	-	911	37	1	873	-	-
RUSSIAN FEDERATION	5 899	-	11 499	(121)	26	5 476	573	354
UKRAINE	91	-	2 100	23	12	2 018	-	44
Total Eastern Europe	**14 017**	**0**	**25 721**	**(13)**	**110**	**11 287**	**738**	**418**
Western Europe								
AUSTRIA	-	-	1 355	-	2	1 353	-	-
BELGIUM	131	-	2 278	6	25	2 116	-	-
FRANCE	1 034	-	1 819	-	10	1 109	56	390
UNITED KINGDOM	-	-	1 139	-	13	1 126	-	-
GERMANY	-	-	1 608	-	-	1 608	-	-
GREECE	-	-	1 152	-	2	1 150	-	-
IRELAND	16	-	275	-	2	257	-	-
ITALY	-	-	1 466	-	4	1 462	-	-
MALTA	-	-	125	-	-	125	-	-
NETHERLANDS	-	-	232	-	-	232	-	-
PORTUGAL	-	-	104	-	-	104	-	-
SPAIN	128	-	959	2	-	829	-	-
SWEDEN	-	-	1 154	-	1	1 153	-	-
SWITZERLAND	100	-	710	-	1	576	113	80
WESTERN EUROPE OVERALL	2 100	-	-	-	-	(2 100)	-	-
Total Western Europe	**3 509**	**0**	**14 376**	**8**	**60**	**11 100**	**169**	**470**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2002
(In thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
Central Europe and Baltic States								
BALTIC STATES	-	-	261	-	-	261	-	-
BULGARIA	-	-	906	-	-	906	-	-
CENTRAL EUROPE AND BALTIC STATES	2 258	-	-	-	-	(2 258)	-	-
CYPRUS	-	-	531	-	1	530	-	-
CZECH REPUBLIC	195	-	1 032	-	19	818	-	-
HUNGARY	-	-	1 617	5	17	1 595	-	-
LATVIA	-	-	67	-	1	66	-	-
OTHER COUNTRIES IN CENTRAL EUROPE	-	-	285	2	5	278	-	-
POLAND	-	-	674	1	22	651	-	-
ROMANIA	-	-	994	-	8	986	-	-
SLOVAKIA	-	-	538	8	2	528	-	-
SLOVENIA	-	-	639	-	5	634	-	-
TURKEY	1 575	-	5 245	4	20	4 131	50	535
Total Central Europe and Baltic States	**4 028**	**0**	**12 789**	**20**	**100**	**9 128**	**50**	**535**
South Eastern Europe								
ALBANIA	961	-	1 580	64	20	536	-	1
BOSNIA AND HERZEGOVINA	7 307	-	20 198	279	94	12 518	7	7
CROATIA	2 874	-	9 698	35	25	6 763	6	5
THE FORMER YUGOSLAV REP. MACEDONIA	1 851	-	4 243	109	15	2 253	15	-
SOUTH EASTERN EUROPE	16 384	-	20	-	-	(16 384)	-	-
YUGOSLAVIA	18 385	-	38 730	637	290	19 642	41	265
Total South Eastern Europe	**47 762**	**0**	**74 469**	**1 124**	**444**	**25 348**	**69**	**278**
Other Europe								
EUROPE OVERALL	-	-	-	-	-	-	-	-
Total Other Europe	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL EUROPE	**69 316**	**0**	**127 355**	**1 139**	**714**	**56 861**	**1 026**	**1 701**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2002
(in thousands of United States Dollars)

Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
CASWANAME								
North Africa								
ALGERIA	2 186	-	4 193	(33)	37	2 202	-	199
LIBYAN ARAB JAMAHIRIYA	-	-	766	1	10	755	-	-
MAURITANIA	-	-	301	-	5	206	90	-
MOROCCO	-	-	404	-	16	388	-	-
NORTH AFRICA OVERALL	3 037	-	-	-	-	(3 037)	-	-
TUNISIA	-	-	250	9	4	237	-	-
WESTERN SAHARA TERRITORY	-	-	110	-	13	97	-	-
Total North Africa	**5 223**	**0**	**6 024**	**(23)**	**85**	**848**	**90**	**199**
Middle East								
EGYPT	-	-	2 872	2	10	2 860	-	-
IRAQ	600	-	3 255	-	101	2 554	-	-
ISRAEL	-	-	66	-	-	66	-	-
JORDAN	-	-	1 405	2	8	1 322	73	-
KUWAIT	-	-	-	-	19	(19)	-	-
LEBANON	-	-	2 193	4	10	2 179	-	-
MIDDLE EAST OVERALL	7 521	-	-	-	-	(7 521)	-	-
SAUDI ARABIA	151	-	1 938	-	22	1 765	-	-
SYRIAN ARAB REPUBLIC	-	-	1 887	1	7	1 879	-	-
YEMEN	140	-	3 315	10	49	3 135	-	19
Total Middle East	**8 412**	**0**	**16 931**	**19**	**226**	**8 220**	**73**	**19**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
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Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancelations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
South West Asia								
AFGHANISTAN	4 405	-	6 635	54	270	2 348	90	532
IRAN (ISLAMIC REPUBLIC OF)	7 989	-	20 786	124	31	10 774	2 139	271
OTHER COUNTRIES IN CASWANAME	138	-	4 364	2	4	4 220	-	-
PAKISTAN	11 377	-	21 188	343	214	9 353	722	821
SOUTH WEST ASIA OVERALL	10 428	-	-	-	-	(8 847)	5 335	6 916
Total South West Asia	**34 337**	**0**	**52 973**	**523**	**519**	**17 848**	**8 286**	**8 540**
Central Asia								
CENTRAL ASIA	2 059	-	-	-	-	(2 059)	-	-
KAZAKHSTAN	46	-	1 338	-	2	1 267	23	-
KYRGYZSTAN	307	-	953	10	11	627	15	17
TAJIKISTAN	118	-	1 554	(4)	33	1 294	127	14
TURKMENISTAN	58	-	767	4	7	672	26	-
UZBEKISTAN	108	-	891	2	-	767	17	3
Total Central Asia	**2 696**	**0**	**5 503**	**12**	**53**	**2 568**	**208**	**34**
TOTAL CASWANAME	**50 668**	**0**	**81 431**	**531**	**883**	**29 484**	**8 657**	**8 792**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
for the year ended 31/12/2002
(in thousands of United States Dollars)

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Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
THE AMERICAS								
North America and the Caribbean								
NORTH AMERICA AND CARIBBEAN OVERALL	1 793	-	-	-	-	(1 793)	-	-
THE CARIBBEAN	-	-	162	-	18	-	180	36
CANADA	-	-	984	-	-	984	-	-
CUBA	-	-	482	1	2	479	-	-
UNITED STATES OF AMERICA	-	-	4 970	-	40	4 930	-	-
Total North America and the Caribbean	**1 793**	**0**	**6 598**	**1**	**60**	**4 600**	**180**	**36**
Central America								
CENTRAL AMERICA OVERALL	1 423	-	-	-	-	(1 423)	-	-
COSTA RICA	-	-	1 213	7	-	1 206	-	-
GUATEMALA	-	-	-	-	-	-	-	-
MEXICO	91	-	1 793	2	4	1 696	-	-
LATIN AMERICA, NORTHERN	-	-	1 452	15	2	1 435	-	-
Total Central America	**1 514**	**0**	**4 458**	**24**	**6**	**2 914**	**0**	**0**
Northern South America								
COLOMBIA	5 100	-	4 418	42	11	20	-	755
ECUADOR	1 084	-	1 372	47	15	226	-	-
PANAMA	357	-	393	38	-	-	-	2
VENEZUELA	316	-	1 639	-	1	1 322	-	-
LATIN AMERICA, N. WESTERN	62	-	541	8	2	469	-	-
Total Northern South America	**6 919**	**0**	**8 363**	**135**	**29**	**2 037**	**0**	**757**
Southern South America								
SOUTH AMERICA	2 801	-	-	-	-	(3 051)	250	-
ARGENTINA	-	-	842	-	-	842	-	-
LATIN AMERICA, SOUTHERN	-	-	1 754	64	5	1 685	-	-
Total Southern South America	**2 801**	**0**	**2 596**	**64**	**5**	**(524)**	**250**	**0**
Other Americas								
AMERICA OVERALL	-	-	-	-	-	-	-	-
Total Other Americas	0	0	0	0	0	0	0	0
TOTAL THE AMERICAS	**13 027**	**0**	**22 015**	**224**	**100**	**9 027**	**430**	**793**

Statement of Income and Expenditure
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Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancelations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
ASIA AND THE PACIFIC								
South Asia								
BANGLADESH	1 467	-	2 422	(286)	15	370	878	22
INDIA	211	-	2 529	42	25	2 251	-	-
SRI LANKA	5 345	-	5 498	72	558	-	1 226	1 903
MYANMAR	2 903	-	5 451	(342)	56	392	2 465	23
NEPAL	1 332	-	5 290	55	40	3 933	-	70
OTHER COUNTRIES IN SOUTH ASIA	-	-	7	1	4	2	-	-
SOUTH ASIA OVERALL	4 399	-	-	-	-	(5 677)	907	129
Total South Asia	**16 357**	**0**	**21 197**	**(458)**	**698**	**1 271**	**5 476**	**2 147**
East Asia and the Pacific								
AUSTRALIA	637	-	1 316	-	24	661	-	6
CHINA	43	-	2 790	24	19	2 709	-	5
EAST ASIA & PACIFIC	9 515	-	-	-	-	(14 057)	4 542	-
INDONESIA	2 873	-	5 909	171	166	2 712	-	13
JAPAN	-	-	2 788	-	16	1 959	1 611	798
CAMBODIA	7	-	1 159	-	27	1 143	-	18
REPUBLIC OF KOREA	-	-	198	-	1	197	-	-
LAO PEOPLE'S DEMOCRATIC REPUBLIC	-	-	-	6	10	(16)	-	-
MALAYSIA	-	-	737	-	19	721	-	3
MONGOLIA - ULAN BATOR	-	-	106	-	-	108	-	2
OTHER COUNTRIES IN EAST ASIA	-	-	151	4	3	138	12	6
PHILIPPINES	-	-	360	50	53	257	-	-
PAPUA NEW GUINEA	85	-	156	-	18	54	-	1
SINGAPORE	-	-	38	2	6	31	-	1
VIET NAM	43	-	191	-	1	147	-	-
THAILAND	1 179	-	4 411	22	24	2 872	338	24
EAST TIMOR	746	-	4 267	8	279	3 240	-	6
Total East Asia and the Pacific	**15 128**	**0**	**24 577**	**287**	**666**	**2 876**	**6 503**	**883**
Other Asia								
ASIA OVERALL	320	-	-	-	-	(320)	-	-
Total Other Asia	**320**	**0**	**0**	**0**	**0**	**(320)**	**0**	**0**
TOTAL ASIA AND THE PACIFIC	**31 805**	**0**	**45 774**	**(171)**	**1 364**	**3 827**	**11 979**	**3 030**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
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Annex to Statement I

Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
OTHER								
Global Operations								
EDM - EMERGENCY & SECURITY SERVICES	2 000	-	8 045	-	0	6 045	-	0
FIELD SUPPORT	-	-	3 742	-	97	3 645	-	-
TRAINING	165	-	2 533	(15)	426	1 957	-	-
GLOBAL OPERATIONS	20 610	-	33 223	98	1 259	5 918	8 179	2 841
STAFF HOUSING	-	968	165	-	39	(1 904)	1 510	448
PI - INCOME GEN. ACTIVITIES	-	18	122	-	11	-	451	358
Total Global Operations	**22 775**	**986**	**47 830**	**83**	**1 832**	**15 661**	**10 140**	**3 647**
Headquarters								
REG. BUREAU FOR AFRICA	-	-	2 266	-	19	2 247	-	-
REG. BUREAU FOR ASIA AND OCEANIA	-	-	2 373	-	45	2 328	-	-
DIV. COMMUNICATION & INFORMATION	-	-	7 862	-	183	7 679	-	-
REG. BUREAU FOR EUROPE	-	-	2 854	-	14	2 840	-	-
DRM - JOINT UN ACTIVITIES	-	-	8 064	-	101	7 963	-	-
DRM - HUMAN RESOURCE MANAGEMENT	-	-	6 782	(59)	54	6 787	-	-
DEP. OF INTERNATIONAL PROTECTION	717	-	6 509	-	87	5 809	-	104
REG. BUREAU FOR THE AMERICAS	-	-	1 708	-	53	1 655	-	-
REG. BUREAU FOR CASWANAME	-	-	3 064	-	69	2 995	-	-
DRM - DIV. RESOURCE MANAGEMENT	-	-	5 250	-	30	5 220	-	-
DIVISION OF OPERATIONAL SUPPORT	-	-	7 559	-	121	7 438	-	-
EXECUTIVE DIRECTION & MANAGEMENT	207	-	3 165	-	59	2 994	-	95
HORN OF AFRICA LIAISON UNIT	-	-	859	-	8	851	-	-
DPO - EVALUATION AND POLICY SECTION	-	-	674	-	12	662	-	-
GREAT LAKES LIAISON UNIT	-	-	1 080	-	21	1 059	-	-
DRM - HEADQUARTERS OVERALL	-	-	5 289	-	108	5 181	-	-
HEADQUARTERS	20 889	-	-	(10)	-	(20 943)	106	42
INFORMATION TECH. & TELECOM SERVICES	-	-	5 288	-	266	5 022	-	-
SOUTHERN AFRICA LIAISON UNIT	-	-	598	-	7	591	-	-
UNIT FOR SOUTH EASTERN EUROPE OPS	-	-	1 552	-	10	1 542	-	-
SPECIAL UNIT FOR RWANDA/BURUNDI	-	-	-	-	-	-	-	-
WEST AND CENTRAL AFRICA LIAISON UNIT	-	-	1 051	-	6	1 045	-	-
Total Headquarters	**21 813**	**0**	**73 847**	**(69)**	**1 273**	**50 965**	**106**	**241**

Statement of Income and Expenditure
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Annual Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancelations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
Unearmarked								
UNEARMARKED	-	28 584	-	699	-	-	-	29 283
UNRESTRICTED	162 526	6 039	-	165	-	(197 981)	4	(29 247)
Total Unearmarked	**162 526**	**34 623**	**0**	**864**	**0**	**(197 981)**	**4**	**36**
Operational Reserve								
OPERATIONAL RESERVE	3 842	-	-	-	-	(3 842)	10 000	10 000
Total Operational Reserve	**3 842**	**0**	**0**	**0**	**0**	**(3 842)**	**10 000**	**10 000**
TOTAL OTHER	**210 956**	**35 609**	**121 677**	**878**	**3 105**	**(135 197)**	**20 250**	**13 924**
Total Annual Programme Budget	**621 140**	**35 642**	**698 680**	**6 395**	**11 268**	**10 071**	**43 009**	**30 845**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
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Annex to Statement I

Annual Programme Budget-Trust Funds	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
AFRICA								
West and Central Africa								
LIBERIA	-	-	-	-	10	(10)	-	-
SIERRA LEONE	-	-	-	(2)	-	2	-	-
Total West and Central Africa	0	0	0	(2)	10	(8)	0	0
East and Horn of Africa								
EAST & HORN OF AFRICA	-	-	105	-	-	105	-	-
ERITREA	-	-	-	-	4	(4)	-	-
ETHICPIA	-	-	-	1	11	(12)	-	-
KENYA	-	-	-	-	27	(27)	-	-
UGANDA	-	-	-	7	-	(7)	-	-
Total East and Horn of Africa	0	0	105	8	42	55	0	0
The Great Lakes								
GREAT LAKES	-	-	-	-	-	-	-	-
RWANDA	-	-	-	-	-	-	-	-
UNITED REP. OF TANZANIA	-	-	30	3	18	9	-	-
Total The Great Lakes	0	0	30	3	18	9	0	0
Southern Africa								
SOUTH AFRICA	-	-	158	1	17	140	-	-
ZAMBIA	-	-	-	-	11	(11)	-	-
Total Southern Africa	0	0	158	1	28	129	0	0
Total AFRICA	0	0	293	10	98	185	0	0

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
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Annual Programme Budget-Trust Funds	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
CASWANAME								
Middle East								
YEMEN	-	-	-	-	-	-	0	-
Total Middle East	0	0	0	0	0	0	0	0
Total CASWANAME	0	0	0	0	0	0	0	0
OTHER								
Global Operations								
GLOBAL OPERATIONS	672	-	926	69	67	(214)	625	293
Total Global Operations	672	0	926	69	67	(214)	625	293
Headquarters								
DIV. COMMUNICATION & INFORMATION	59	-	94	-	-	35	-	-
DIVISION OF OPERATIONAL SUPPORT	-	-	100	-	-	100	-	-
HEADQUARTERS	-	-	-	-	-	(106)	106	-
Total Headquarters	59	0	194	0	0	29	106	0
Total OTHER	731	0	1 120	69	67	(185)	731	293
Total Annual Programme Budget-Trust Funds	731	0	1 413	79	165	0	731	293

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
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Annex to Statement I

Supplementary Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
AFRICA								
West and Central Africa								
BENIN	-	-	19	-	-	19	-	-
GHANA	-	-	26	-	-	26	-	-
GUINEA	571	-	3 419	-	-	2 849	-	2
COTE D'IVOIRE	1 055	-	2 496	(0)	-	1 441	-	-
LIBERIA	-	-	43	-	-	48	-	5
SENEGAL	-	-	20	-	-	20	-	-
SIERRA LEONE	2 946	-	6 641	73	-	3 622	-	-
WEST AFRICA	527	-	1 187	-	-	973	-	313
WEST AND CENTRAL AFRICA OVERALL	9 195	-	-	-	-	(10 852)	1 781	124
Total West and Central Africa	**14 295**	**0**	**13 851**	**73**	**0**	**(1 854)**	**1 781**	**444**
East and Horn of Africa								
EAST AND HORN OF AFRICA	-	-	-	-	-	(1 088)	1 088	-
ERITREA	-	-	-	(14)	-	14	-	-
Total East and Horn of Africa	**0**	**0**	**0**	**(14)**	**0**	**(1 074)**	**1 088**	**0**
The Great Lakes								
UNITED REP. OF TANZANIA	-	-	-	-	-	-	-	-
Total The Great Lakes	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Southern Africa								
ANGOLA	2 333	-	2 419	-	-	(515)	648	47
NAMIBIA	-	-	11	-	-	11	-	-
SOUTHERN AFRICA	10	-	-	-	-	(482)	473	-
ZAMBIA	1 000	-	104	-	-	100	-	996
Total Southern Africa	**3 343**	**0**	**2 534**	**0**	**0**	**(887)**	**1 121**	**1 043**
Total AFRICA	**17 638**	**0**	**16 385**	**58**	**0**	**(3 814)**	**3 990**	**1 486**
EUROPE								
Eastern Europe								
RUSSIAN FEDERATION	-	-	-	-	-	-	0	-
Total Eastern Europe	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
South Eastern Europe								
ALBANIA	-	-	357	19	3	350	-	15
THE FORMER YUGOSLAV REP. MACEDONIA	5 220	-	7 697	67	104	2 836	5	535
SOUTH EASTERN EUROPE	358	-	1	-	-	(3 887)	4 045	515
YUGOSLAVIA	300	-	2 428	249	105	701	1 074	-
Total South Eastern Europe	**5 878**	**0**	**10 483**	**335**	**211**	**0**	**5 124**	**1 065**
Total EUROPE	**5 878**	**0**	**10 483**	**335**	**211**	**0**	**5 124**	**1 065**

Statement of Income and Expenditure
by Fund/EXCOM Region/Global Appeal Region/Country
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Supplementary Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
CASWANAME								
Middle East								
YEMEN	-	-	-	-	-	-	0	-
Total Middle East	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
South West Asia								
AFGHANISTAN	59 774	-	134 186	125	589	69 865	4 619	787
IRAN (ISLAMIC REPUBLIC OF)	7 575	-	4 425	-	58	(399)	1 181	3 991
OTHER COUNTRIES IN CASWANAME	374	-	508	-	376	(10 385)	10 142	-
PAKISTAN	8 581	-	26 058	808	178	8 524	7 995	128
SOUTH WEST ASIA OVERALL	77 178	-	-	(7)	-	(89 068)	14 654	2 757
Total South West Asia	**153 483**	**0**	**165 176**	**926**	**1 202**	**(21 363)**	**38 591**	**7 663**
Central Asia								
TAJIKISTAN	150	-	677	7	45	424	51	-
TURKMENISTAN	150	-	351	-	0	35	166	-
UZBEKISTAN	150	-	956	-	34	721	81	30
Total Central Asia	**450**	**0**	**1 983**	**7**	**79**	**1 180**	**298**	**30**
Total CASWANAME	**153 933**	**0**	**167 160**	**933**	**1 280**	**(20 183)**	**38 889**	**7 693**

Statement of Income and Expenditure
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Supplementary Programme Budget	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
ASIA AND THE PACIFIC								
South Asia								
SRI LANKA	3 542	-	719	-	-	-	-	2 823
Total South Asia	**3 542**	**0**	**719**	**0**	**0**	**0**	**0**	**2 823**
East Asia and the Pacific								
EAST ASIA and the PACIFIC	-	-	-	-	-	-	-	-
INDONESIA	1 573	-	540	(14)	-	2 612	-	3 630
EAST TIMOR	-	-	1 117	-	-	1 904	-	787
Total East Asia and the Pacific	**1 573**	**0**	**1 657**	**(14)**	**0**	**4 515**	**0**	**4 417**
Total ASIA AND THE PACIFIC	**5 115**	**0**	**2 376**	**(14)**	**0**	**4 515**	**0**	**7 240**
OTHER								
Global Operations								
EDM - EMERGENCY & SECURITY SCE	500	-	500	-	-	-	-	-
GLOBAL OPERATIONS	-	-	65	-	-	(591)	656	-
Total Global Operations	**500**	**0**	**565**	**0**	**0**	**(591)**	**656**	**0**
Headquarters								
REG. BUREAU FOR CASWANAME	1 000	-	1 827	-	68	586	173	-
SOUTHERN AFRICA LIAISON UNIT	-	-	15	-	-	15	-	-
Total Headquarters	**1 000**	**0**	**1 842**	**0**	**68**	**601**	**173**	**0**
Unearmarked								
UNRESTRICTED	-	559	-	-	-	(15)	-	544
Total Unearmarked	**0**	**559**	**0**	**0**	**0**	**(15)**	**0**	**544**
Total OTHER	**1 500**	**559**	**2 407**	**0**	**68**	**(5)**	**829**	**544**
Total Supplementary Programme Budget	**184 064**	**559**	**198 811**	**1 312**	**1 559**	**(19 486)**	**48 832**	**18 029**

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Supplementary Programme Budget - Trust Fund	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
OTHER								
Global Operations								
GLOBAL OPERATIONS	1 139	-	1 193	376	-	(33)	56	345
Total Global Operations	**1 139**	**0**	**1 193**	**376**	**0**	**(33)**	**56**	**345**
Headquarters								
EXECUTIVE DIRECTION MANAGEMENT	55	-	95	-	7	33	-	-
Total Headquarters	**55**	**0**	**95**	**0**	**7**	**33**	**0**	**0**
Total OTHER	**1 194**	**0**	**1 288**	**376**	**7**	**0**	**56**	**345**
Total Supp. Programme Budget - Trust Fund	**1 194**	**0**	**1 288**	**376**	**7**	**0**	**56**	**345**

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Junior Professional Officers	Current Year Contributions	Miscellaneous Income	Current Year Expenditure	Adjustments to Prior Year	Cancellations Prior Year Obligations	Transfers to/from	Balance - Beginning of Year	Balance - End of Year
OTHER								
Global Operations								
GLOBAL OPERATIONS	7 399	-	5 862	(73)	136	(1 085)	5 407	5 922
Total Global Operations	**7 399**	**0**	**5 862**	**(73)**	**136**	**(1 085)**	**5 407**	**5 922**
Headquarters								
HEADQUARTERS	1 295	-	1 343	(52)	20	85	460	455
Total Headquarters	**1 295**	**0**	**1 343**	**(52)**	**20**	**85**	**460**	**455**
Total OTHER	**8 694**	**0**	**7 205**	**(135)**	**156**	**(1 000)**	**5 867**	**6 377**
Total Junior Professional Officers	**8 694**	**0**	**7 205**	**(135)**	**156**	**(1 000)**	**5 867**	**6 377**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
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Annex to Statement II

Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
West and Central Africa							
BENIN	10	5	15	40	(25)	-	15
BURKINA FASO	9	-	9	8	1	-	9
CÔTE D'IVOIRE	465	121	586	461	125	-	586
CAMEROON	161	35	196	195	1	-	196
CENTRAL AFRICAN REPUBLIC	170	68	238	211	4	23	238
CHAD	11	1	12	-	12	-	12
GABON	146	42	188	201	(13)	-	188
GAMBIA	63	-	63	64	(1)	-	63
GHANA	219	103	322	175	(3)	150	322
GUINEA	478	833	1 311	1 169	101	41	1 311
GUINEA BISSAU	(7)	-	(7)	-	(7)	-	(7)
LIBERIA	609	145	754	652	33	69	754
MALI	-	2	2	-	2	-	2
NIGER	8	-	8	3	-	5	8
NIGERIA	28	43	71	24	47	-	71
SENEGAL	148	6	154	154	-	-	154
SIERRA LEONE	799	301	1 100	1 034	50	16	1 100
TOGO	31	-	31	-	31	-	31
WEST AFRICA	335	-	335	335	-	-	335
WEST AND CENTRAL AFRICA	(396)	396	-	-	-	-	-
TOTAL West and Central Africa	**3 287**	**2 101**	**5 388**	**4 726**	**358**	**304**	**5 388**
East and Horn of Africa							
DJIBOUTI	202	266	468	237	89	142	468
EAST AND HORN OF AFRICA	-	-	-	-	-	-	-
ERITREA	2 509	201	2 710	2 279	35	396	2 710
ETHIOPIA	2 205	561	2 766	2 184	202	380	2 766
KENYA	1 264	182	1 446	1 145	232	69	1 446
SOMALIA	1 074	42	1 116	1 148	(32)	-	1 116
SUDAN	2 061	147	2 208	2 023	37	148	2 208
UGANDA	856	362	1 218	824	60	334	1 218
TOTAL East and Horn of Africa	**10 171**	**1 761**	**11 932**	**9 840**	**623**	**1 469**	**11 932**

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Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
The Great Lakes							
BURUNDI	(5 539)	6 883	1 344	1 231	69	44	1 344
CONGO	287	85	372	379	(7)	-	372
COUNTRIES IN CENTRAL AFRICA	719	89	808	791	-	17	808
DEMOCRATIC REPUBLIC OF THE CONGO	761	1 430	2 191	1 561	427	203	2 191
GREAT LAKES	(1 468)	1 468	-	-	-	-	-
RWANDA	(60)	282	222	149	54	19	222
UNITED REP. OF TANZANIA	(3 976)	4 732	756	541	106	109	756
TOTAL The Great Lakes	**(9 276)**	**14 969**	**5 693**	**4 652**	**649**	**392**	**5 693**
Southern Africa							
ANGOLA	658	105	763	586	177	-	763
BOTSWANA	82	23	105	7	98	-	105
DIR CFF FOR SAF (PRETORIA)	715	-	715	715	-	-	715
LESOTHO	(4)	-	(4)	-	(4)	-	(4)
MALAWI	83	6	89	90	(1)	-	89
MOZAMBIQUE	91	150	241	236	(6)	11	241
NAMIBIA	576	35	611	309	152	150	611
SOUTH AFRICA	45	56	101	96	5	-	101
SOUTHERN AFRICA	(589)	595	6	6	-	-	6
SWAZILAND	10	-	10	-	10	-	10
ZAMBIA	661	548	1 209	839	92	278	1 209
ZIMBABWE	55	(24)	31	28	3	-	31
TOTAL Southern Africa	**2 383**	**1 494**	**3 877**	**2 912**	**526**	**439**	**3 877**
Other Africa							
AFRICA OVERALL	(2 890)	2 890	-	-	-	-	-
TOTAL Other Africa	**(2 890)**	**2 890**	-	-	-	-	-
TOTAL AFRICA	**3 675**	**23 215**	**26 890**	**22 130**	**2 156**	**2 604**	**26 890**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES

by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2002
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Annual Programme Budget	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
EUROPE							
Eastern Europe							
ARMENIA	(183)	223	40	27	2	11	40
AZERBAIJAN	(722)	804	82	78	4	-	82
BELARUS	12	-	12	10	2	-	12
GEORGIA	193	23	216	173	34	9	216
MOLDOVA	(9)	5	(4)	-	(4)	-	(4)
OTHER COUNTRIES IN EASTERN EUROPE	(107)	261	154	31	123	-	154
REPUBLIC OF MOLDOVA	91	-	91	87	4	-	91
RUSSIAN FEDERATION	566	(25)	541	187	-	354	541
UKRAINE	11	50	61	17	-	44	61
TOTAL Eastern Europe	**(148)**	**1 341**	**1 193**	**610**	**165**	**418**	**1 193**
Western Europe							
AUSTRIA	(5)	7	2	11	(9)	-	2
BELGIUM	30	13	43	28	15	-	43
FRANCE	423	57	480	86	4	390	480
GERMANY	139	29	168	2	166	-	168
GREECE	(36)	36	-	4	(4)	-	-
IRELAND	5	4	9	7	2	-	9
ITALY	15	14	29	21	8	-	29
MALTA	7	-	7	7	-	-	7
NETHERLANDS	17	5	22	-	22	-	22
PORTUGAL	3	-	3	-	3	-	3
SPAIN	21	3	24	24	-	-	24
SWEDEN	(52)	46	(6)	-	(6)	-	(6)
SWITZERLAND	(116)	1	(115)	13	(208)	80	(115)
UNITED KINGDOM	(85)	108	23	17	6	-	23
TOTAL Western Europe	**366**	**323**	**689**	**220**	**(1)**	**470**	**689**

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
Central Europe and Baltic States							
BALTIC STATES	4	-	4	4	-	-	4
BULGARIA	8	10	18	24	(6)	-	18
CYPRUS	10	1	11	10	1	-	11
CZECH REPUBLIC	15	2	17	4	13	-	17
HUNGARY	(31)	47	16	6	10	-	16
LATVIA	(2)	-	(2)	-	(2)	-	(2)
OTHER COUNTRIES IN CENTRAL EUROPE	33	-	33	33	-	-	33
POLAND	18	3	21	9	12	-	21
ROMANIA	(44)	47	3	-	3	-	3
SLOVAKIA	11	3	14	14	-	-	14
SLOVENIA	16	2	18	22	(4)	-	18
TURKEY	182	447	629	45	49	535	629
TOTAL Central Europe and Baltic States	**220**	**562**	**782**	**171**	**76**	**535**	**782**
South Eastern Europe							
ALBANIA	(275)	374	99	95	3	1	99
BOSNIA AND HERZEGOVINA	(2 601)	2 855	254	221	26	7	254
CROATIA	(101)	167	66	79	(18)	5	66
SOUTH EASTERN EUROPE	4	-	4	4	-	-	4
THE FORMER YUGOSLAV REP. MACEDONIA	(90)	202	112	69	43	-	112
YUGOSLAVIA	2 907	(943)	1 964	1 558	141	265	1 964
TOTAL South Eastern Europe	**(156)**	**2 655**	**2 499**	**2 026**	**195**	**278**	**2 499**
TOTAL EUROPE	**282**	**4 881**	**5 163**	**3 027**	**435**	**1 701**	**5 163**

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
CASWANAME							
North Africa							
ALGERIA	603	52	655	450	6	199	655
LIBYAN ARAB JAMAHIRIYA	108	18	126	126	-	-	126
MAURITANIA	(220)	231	11	5	6	-	11
MOROCCO	13	3	16	1	15	-	16
NORTH AFRICA OVERALL	(370)	370	-	-	-	-	-
TUNISIA	7	-	7	1	6	-	7
WESTERN SAHARA TERRITORY	(3)	-	(3)	2	(5)	-	(3)
TOTAL North Africa	**138**	**674**	**812**	**585**	**28**	**199**	**812**
Middle East							
EGYPT	48	32	80	75	5	-	80
IRAQ	142	52	194	126	68	-	194
ISRAEL	4	-	4	4	-	-	4
JORDAN	(54)	108	54	53	1	-	54
KUWAIT	10	-	10	-	10	-	10
LEBANON	6	-	6	21	(15)	-	6
SAUDI ARABIA	49	63	112	121	(9)	-	112
SYRIAN ARAB REPUBLIC	(15)	20	5	4	1	-	5
YEMEN	245	52	297	266	12	19	297
TOTAL Middle East	**435**	**327**	**762**	**670**	**73**	**19**	**762**

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
South West Asia							
AFGHANISTAN	(283)	1 793	1 510	801	177	532	1 510
IRAN (ISLAMIC REPUBLIC OF)	4 054	611	4 665	4 279	115	271	4 665
OTHER COUNTRIES IN CASWANAME	4 064	-	4 064	4 064	-	-	4 064
PAKISTAN	803	1 922	2 725	1 685	219	821	2 725
SOUTH WEST ASIA OVERALL	6 916	-	6 916	-	-	6 916	6 916
TOTAL South West Asia	**15 554**	**4 326**	**19 880**	**10 829**	**511**	**8 540**	**19 880**
Central Asia							
CENTRAL ASIAN REPUBLICS	698	(700)	(2)	-	(2)	-	(2)
KAZAKHSTAN	3	39	42	42	-	-	42
KYRGYZSTAN	21	9	30	2	11	17	30
TAJIKISTAN	(86)	149	63	50	(1)	14	63
TURKMENISTAN	(6)	32	26	22	4	-	26
UZBEKISTAN	(9)	22	13	10	-	3	13
TOTAL Central Asia	**621**	**(449)**	**172**	**126**	**12**	**34**	**172**
TOTAL CASWANAME	**16 748**	**4 878**	**21 626**	**12 210**	**624**	**8 792**	**21 626**

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
THE AMERICAS							
North America and the Caribbean							
CANADA	33	6	39	-	39	-	39
DOMINICAN REPUBLIC	1	-	1	-	1	-	1
THE CARIBBEAN	(23)	66	43	7	-	36	43
UNITED STATES OF AMERICA	16	8	24	24	-	-	24
TOTAL North America and the Caribbean	**27**	**80**	**107**	**31**	**40**	**36**	**107**
Central America							
COSTA RICA	14	5	19	5	14	-	19
EL SALVADOR	3	-	3	-	3	-	3
GUATEMALA	28	4	32	-	32	-	32
HONDURAS	1	-	1	-	1	-	1
LATIN AMERICA, NORTHERN	17	-	17	17	-	-	17
MEXICO	(320)	352	32	30	2	-	32
NICARAGUA	(15)	-	(15)	-	(15)	-	(15)
TOTAL Central America	**(272)**	**361**	**89**	**52**	**37**	**-**	**89**
Northern South America							
COLOMBIA	(1 145)	2 005	860	108	(3)	755	860
ECUADOR	(566)	635	69	64	5	-	69
LATIN AMERICA, N. WESTERN	35	-	35	35	-	-	35
PANAMA	(260)	277	17	15	-	2	17
VENEZUELA	(135)	245	110	110	-	-	110
TOTAL Northern South America	**(2 071)**	**3 162**	**1 091**	**332**	**2**	**757**	**1 091**
Southern South America							
ARGENTINA	(7)	2	(5)	8	(13)	-	(5)
BRAZIL	(1)	-	(1)	-	(1)	-	(1)
CHILE	30	7	37	-	37	-	37
LATIN AMERICA, SOUTHERN	102	-	102	102	-	-	102
PERU	-	-	-	-	-	-	-
TOTAL Southern South America	**124**	**9**	**133**	**110**	**23**	**-**	**133**
TOTAL THE AMERICAS	**(2 192)**	**3 612**	**1 420**	**525**	**102**	**793**	**1 420**

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
ASIA AND THE PACIFIC							
South Asia							
BANGLADESH	(457)	658	201	162	17	22	201
INDIA	88	47	135	43	92	-	135
MYANMAR	(315)	558	243	205	15	23	243
NEPAL	177	186	363	271	22	70	363
OTHER COUNTRIES IN SOUTH ASIA	4	-	4	4	-	-	4
SOUTH ASIA OVERALL	129	-	129	-	-	129	129
SRI LANKA	549	1 835	2 384	473	8	1 903	2 384
TOTAL South Asia	**175**	**3 284**	**3 459**	**1 158**	**154**	**2 147**	**3 459**
East Asia and the Pacific							
AUSTRALIA	72	37	109	76	28	5	109
CAMBODIA	21	352	373	346	9	18	373
CHINA	43	7	50	55	(10)	5	50
EAST ASIA & THE PACIFIC	(858)	858	-	-	-	-	-
EAST TIMOR	87	98	185	179	-	6	185
HONG KONG SAR	(9)	1	(8)	-	(8)	-	(8)
INDONESIA	(287)	491	204	180	11	13	204
JAPAN	875	55	930	130	2	798	930
LAO PEOPLE'S DEMOCRATIC REPUBLIC	8	2	10	-	10	-	10
MALAYSIA	25	5	30	8	19	3	30
MONGOLIA - ULAN BATUR	12	-	12	6	4	2	12
OTHER COUNTRIES IN EAST ASIA	29	-	29	23	-	6	29
PAPUA NEW GUINEA	4	-	4	-	3	1	4
PHILIPPINES	(64)	68	4	3	1	-	4
REPUBLIC OF KOREA	88	(56)	32	-	32	-	32
SINGAPORE	7	(3)	4	-	3	1	4
THAILAND	20	20	40	21	(5)	24	40
VIET NAM	22	-	22	9	13	-	22
TOTAL East Asia and the Pacific	**95**	**1 935**	**2 030**	**1 036**	**112**	**882**	**2 030**
TOTAL ASIA AND THE PACIFIC	**270**	**5 219**	**5 489**	**2 194**	**266**	**3 029**	**5 489**

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
OTHER							
Global Operations							
EDM - EMERGENCY & SECURITY SERVICE	2 523	-	2 523	2 523	-	-	2 523
FIELD SUPPORT	530	-	530	530	-	-	530
GLOBAL OPERATIONS	(6 957)	13 206	6 249	3 695	(287)	2 841	6 249
PI - INCOME GEN. ACTIVITIES	480	-	480	-	32	448	480
STAFF HOUSING	613	-	613	-	255	358	613
TRAINING	1 321	(988)	333	333	-	-	333
TOTAL Global Operations	**(1 490)**	**12 218**	**10 728**	**7 081**	**-**	**3 647**	**10 728**
Headquarters							
DEP. OF INTERNATIONAL PROTECTION	16	140	156	51	-	105	156
DIV. COMMUNICATION & INFORMATION	214	-	214	214	-	-	214
DIVISION OF OPERATIONAL SUPPORT	71	-	71	71	-	-	71
DPO - EVALUATION AND POLICY SECTION	2	-	2	2	-	-	2
DRM - DIV. OF RESOURCE MANAGEMENT	28	-	28	28	-	-	28
DRM - HEADQUARTERS OVERALL	616	-	616	616	-	-	616
DRM - HUMAN RESOURCE MANAGEMENT	30	-	30	30	-	-	30
DRM - JOINT UN ACTIVITIES	326	-	326	326	-	-	326
EXECUTIVE DIRECTION & MANAGEMENT	170	-	170	75	-	95	170
GREAT LAKES LIAISON UNIT	8	-	8	8	-	-	8
HEADQUARTERS	10 844	13 013	23 857	-	23 814	43	23 857
HORN OF AFRICA LIAISON UNIT	7	-	7	7	-	-	7
INFO. TECHNOLOGY TELECOM SERVICES	231	-	231	231	-	-	231
REG. BUREAU FOR AFRICA	38	-	38	38	-	-	38
REG. BUREAU FOR ASIA AND OCEANIA	19	-	19	19	-	-	19
REG. BUREAU FOR EUROPE	21	-	21	21	-	-	21
REG. BUREAU FOR THE AMERICAS	33	-	33	33	-	-	33
REG. BUREAU FOR CASWANAME	102	-	102	102	-	-	102
SOUTHERN AFRICA LIAISON UNIT	8	-	8	8	-	-	8
SOUTH EASTERN EUROPE OPS UNIT	9	-	9	9	-	-	9
WEST AND CENTRAL AFRICA LIAISON UNIT	7	-	7	7	-	-	7
TOTAL Headquarters	**12 800**	**13 153**	**25 953**	**1 896**	**23 814**	**243**	**25 953**

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
Unearmarked							
UNEARMARKED	38 288	(9 005)	29 283	-	-	29 283	29 283
UNRESTRICTED	(34 560)	5 313	(29 247)	-	-	(29 247)	(29 247)
TOTAL Unearmarked	3 728	(3 692)	36	-	-	36	36
Operational Reserve							
OPERATIONAL RESERVE	7 100	2 900	10 000	-	-	10 000	10 000
TOTAL Operational Reserve	7 100	2 900	10 000	-	-	10 000	10 000
TOTAL OTHER	22 138	24 579	46 717	8 977	23 814	13 926	46 717
TOTAL Annual Programme Budget	40 921	66 384	107 305	49 063	27 397	30 845	107 305

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Annual Programme Budget - Trust Funds	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
West and Central Africa							
LIBERIA			-				-
TOTAL West and Central Africa	-	-	-	-	-	-	-
East and Horn of Africa							
EAST AND HORN OF AFRICA			-				-
ERITREA			-				-
ETHIOPIA			-				-
KENYA			-				-
UGANDA			-				-
TOTAL East and Horn of Africa	-	-	-	-	-	-	-
The Great Lakes							
RWANDA			-				-
UNITED REP. OF TANZANIA	25	-	25	25	-	-	25
TOTAL The Great Lakes	**25**	-	**25**	**25**	-	-	**25**
Southern Africa							
SOUTH AFRICA	13	-	13	13	-	-	13
ZAMBIA	-	-	-	-	-	-	-
TOTAL Southern Africa	**13**	-	**13**	**13**	-	-	**13**
TOTAL AFRICA	**38**	-	**38**	**38**	-	-	**38**
CASWANAME							
Middle East							
YEMEN			-				-
TOTAL Middle East	-	-	-	-	-	-	-
TOTAL CASWANAME	-	-	-	-	-	-	-
OTHER							
Global Operations							
GLOBAL OPERATIONS	457	-	457	164	-	293	457
TOTAL Global Operations	**457**	-	**457**	**164**	-	**293**	**457**
Headquarters							
HEADQUARTERS	59	-	59	59	-	-	59
TOTAL Headquarters	**59**	-	**59**	**59**	-	-	**59**
TOTAL OTHER	**516**	-	**516**	**223**	-	**293**	**516**
TOTAL Annual Programme Budget-Trust Funds	**554**	-	**554**	**261**	-	**293**	**554**

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
West and Central Africa							
COTE D'IVOIRE	497	50	546	546	-	-	546
GUINEA	839	114	953	952	-	2	953
LIBERIA	24	-	24	18	-	5	24
SIERRA LEONE	(640)	821	182	182	-	-	182
WEST AFRICA	1 499	-	1 499	1 186	-	313	1 499
WEST AND CENTRAL AFRICA OVERALL	(1 362)	1 487	124	-	-	124	124
TOTAL West and Central Africa	**856**	**2 472**	**3 328**	**2 884**	**0**	**444**	**3 328**
East and Horn of Africa							
EAST AND HORN OF AFRICA	-	-	-	-	-	-	-
ERITREA	(1 000)	1 000	-	-	-	-	-
SUDAN	-	-	-	-	-	-	-
TOTAL East and Horn of Africa	**(1 000)**	**1 000**	**0**	**0**	**0**	**0**	**0**
The Great Lakes							
UNITED REP. OF TANZANIA	200	(200)	-	-	-	-	-
TOTAL Southern Africa	**200**	**(200)**	**0**	**0**	**0**	**0**	**0**
Southern Africa							
ANGOLA	793	170	963	916	-	47	963
SOUTHERN AFRICA	499	500	999	3	-	996	999
TOTAL Southern Africa	**1 293**	**670**	**1 963**	**920**	**0**	**1 043**	**1 963**
TOTAL AFRICA	**1 349**	**3 942**	**5 291**	**3 804**	**0**	**1 486**	**5 291**
EUROPE							
Eastern Europe							
RUSSIAN FEDERATION	-	-	-	-	-	-	-
TOTAL Eastern Europe	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
South Eastern Europe							
ALBANIA	22	-	22	7	-	15	22
SOUTH EASTERN EUROPE	515	-	515	-	-	515	515
THE FORMER YUGOSLAV REP. MACEDONIA	336	449	785	250	-	535	785
YUGOSLAVIA	300	201	501	501	-	-	501
TOTAL South Eastern Europe	**1 174**	**650**	**1 823**	**758**	**0**	**1 065**	**1 823**
TOTAL EUROPE	**1 174**	**650**	**1 823**	**758**	**0**	**1 065**	**1 823**
CASWANAME							
South West Asia							
AFGHANISTAN	14 947	6 935	21 881	21 094	-	787	21 881
IRAN (ISLAMIC REPUBLIC OF)	4 253	530	4 783	792	-	3 991	4 783
OTHER COUNTRIES IN CASWANAME	13	-	13	13	-	-	13
PAKISTAN	572	1 429	2 001	1 873	-	128	2 001
SOUTH WEST ASIA OVERALL	1 018	1 739	2 757	-	-	2 757	2 757
TOTAL South West Asia	**20 803**	**10 633**	**31 436**	**23 772**	**0**	**7 663**	**31 436**
Central Asia							
TAJIKISTAN	40	-	40	40	-	-	40
TURKMENISTAN	37	-	37	37	-	-	37
UZBEKISTAN	141	-	141	111	-	30	141
TOTAL Central Asia	**218**	**0**	**218**	**188**	**0**	**30**	**218**
TOTAL CASWANAME	**21 021**	**10 633**	**31 654**	**23 961**	**0**	**7 693**	**31 654**
ASIA AND THE PACIFIC							
South Asia							
SRI LANKA	1 410	1 618	3 028	205	-	2 823	3 028
TOTAL South Asia	**1 410**	**1 618**	**3 028**	**205**	**0**	**2 823**	**3 028**
East Asia and the Pacific							
EAST TIMOR	904	-	904	117	-	787	904
INDONESIA	2 285	1 430	3 715	85	-	3 630	3 715
TOTAL East Asia and the Pacific	**3 188**	**1 430**	**4 618**	**202**	**0**	**4 417**	**4 618**
TOTAL ASIA AND THE PACIFIC	**4 598**	**3 048**	**7 646**	**406**	**0**	**7 240**	**7 646**

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	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
OTHER							
Global Operations							
EDM - EMERGENCY & SECURITY SCE	(500)	500	-	-	-	-	-
GLOBAL OPERATIONS	395	(372)	23	23	-	-	23
TOTAL Global Operations	**(105)**	**128**	**23**	**23**	**0**	**0**	**23**
Headquarters							
REG. BUREAU FOR CASWANAME	47	-	47	47	-	-	47
TOTAL Headquarters	**47**	0	**47**	**47**	**0**	**0**	**47**
Unearmarked							
UNRESTRICTED	(86)	630	544	-	-	544	544
TOTAL Earmarked	**(86)**	**630**	**544**	**0**	**0**	**544**	**544**
TOTAL OTHER	**(144)**	**757**	**614**	**70**	**0**	**544**	**614**
TOTAL Supplementary Programme Budget	**27 998**	**19 029**	**47 028**	**28 999**	**0**	**18 029**	**47 028**

Statement of Assets, Liabilities, Reserves and Fund Balances
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2002
(In thousands of United States Dollars)

Annex to Statement II

Supplementary Programme Budget - Trust Fund	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
OTHER							
Global Operations							
GLOBAL OPERATIONS	345		345			345	345
TOTAL Global Operations	**345**	**0**	**345**	**0**	**0**	**345**	**345**
Headquarters							
EXECUTIVE DIRECTION MANAGEMENT			0		0		0
TOTAL Headquarters	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL OTHER	**345**	**0**	**345**	**0**	**0**	**345**	**345**
TOTAL Supp. Programme Budget - Trust Fund	**345**	**0**	**345**	**0**	**0**	**345**	**345**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2002
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
AFRICA							
West and Central Africa							
CÔTE D'IVOIRE	(88)	-	(88)	6	-	(94)	(88)
CAMEROON	(16)	-	(16)	-	-	(16)	(16)
GHANA	(67)	-	(67)	-	-	(67)	(67)
GUINEA	(139)	-	(139)	1	-	(140)	(139)
SIERRA LEONE	(69)	-	(69)	-	-	(69)	(69)
TOTAL West and Central Africa	**(379)**	**0**	**(379)**	**8**	**0**	**(387)**	**(379)**
East and Horn of Africa							
ERITREA	(44)	-	(44)	5	-	(49)	(44)
ETHIOPIA	(252)	-	(252)	8	-	(261)	(252)
KENYA	(256)	-	(256)	11	-	(267)	(256)
SOMALIA	(55)	-	(55)	2	-	(58)	(55)
UGANDA	(264)	-	(264)	2	-	(266)	(264)
TOTAL East and Horn of Africa	**(871)**	**0**	**(871)**	**29**	**0**	**(900)**	**(871)**
The Great Lakes							
DEMOCRATIC REPUBLIC OF THE CONGO	(119)	-	(119)	-	-	(119)	(119)
RWANDA	(38)	-	(38)	2	-	(41)	(38)
UNITED REP. OF TANZANIA	(212)	-	(212)	8	-	(220)	(212)
TOTAL The Great Lakes	**(370)**	**0**	**(370)**	**10**	**0**	**(380)**	**(370)**
Southern Africa							
ANGOLA	(98)	-	(98)	-	-	(98)	(98)
DIR OFF FOR SAF (PRETORIA)	(12)	-	(12)	-	-	(12)	(12)
MALAWI	(28)	-	(28)	1	-	(28)	(28)
MOZAMBIQUE	(75)	-	(75)	2	-	(76)	(75)
NAMIBIA	(62)	-	(62)	-	-	(62)	(62)
SOUTHERN AFRICA	(128)	-	(128)	10	-	(138)	(128)
ZAMBIA	(156)	-	(156)	-	-	(156)	(156)
TOTAL Southern Africa	**(558)**	**0**	**(558)**	**13**	**0**	**(571)**	**(558)**
TOTAL AFRICA	**(2 179)**	**0**	**(2 179)**	**60**	**0**	**(2 238)**	**(2 179)**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2002
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
EUROPE							
Eastern Europe							
ARMENIA	(35)	-	(35)	4	-	(38)	(35)
AZERBAIJAN	(189)	-	(189)	6	-	(195)	(189)
GEORGIA	(25)	-	(25)	-	-	(25)	(25)
REPUBLIC OF MOLDOVA	(57)	-	(57)	1	-	(58)	(57)
RUSSIAN FEDERATION	(158)	-	(158)	9	-	(167)	(158)
TOTAL Eastern Europe	**(464)**	**0**	**(464)**	**19**	**0**	**(483)**	**(464)**
Western Europe							
BELGIUM	(46)	-	(46)	-	-	(46)	(46)
SWITZERLAND	(50)	-	(50)	4	-	(53)	(50)
TOTAL Western Europe	**(96)**	**0**	**(96)**	**4**	**0**	**(99)**	**(96)**
Central Europe and Baltic States							
CYPRUS	(12)	-	(12)	-	-	(12)	(12)
CZECH REPUBLIC	(73)	-	(73)	-	-	(73)	(73)
LATVIA	(7)	-	(7)	1	-	(8)	(7)
SLOVENIA	(66)	-	(66)	-	-	(66)	(66)
TURKEY	(289)	-	(289)	11	-	(299)	(289)
TOTAL Central Europe and Baltic States	**(447)**	**0**	**(447)**	**11**	**0**	**(458)**	**(447)**
South Eastern Europe							
BOSNIA AND HERZEGOVINA	(372)	-	(372)	7	-	(380)	(372)
CROATIA	(214)	-	(214)	2	-	(216)	(214)
THE FORMER YUGOSLAV REP. MACEDONIA	(40)	-	(40)	-	-	(40)	(40)
YUGOSLAVIA	(120)	-	(120)	-	-	(120)	(120)
TOTAL South Eastern Europe	**(747)**	**0**	**(747)**	**10**	**0**	**(756)**	**(747)**
TOTAL EUROPE	**(1 753)**	**0**	**(1 753)**	**44**	**0**	**(1 797)**	**(1 753)**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES

by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2002
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
CASWANAME							
North Africa							
LIBYAN ARAB JAMAHIRIYA	(79)	-	(79)	1	-	(80)	(79)
TOTAL North Africa	**(79)**	**0**	**(79)**	**1**	**0**	**(80)**	**(79)**
Middle East							
EGYPT	(93)	-	(93)	16	-	(109)	(93)
IRAQ	(1)	-	(1)	-	-	(1)	(1)
JORDAN	(80)	-	(80)	6	-	(86)	(80)
SYRIAN ARAB REPUBLIC	(30)	-	(30)	-	-	(30)	(30)
YEMEN	(44)	-	(44)	1	-	(44)	(44)
TOTAL Middle East	**(248)**	**0**	**(248)**	**23**	**0**	**(270)**	**(248)**
South West Asia							
AFGHANISTAN	(38)	-	(38)	1	-	(39)	(38)
IRAN (ISLAMIC REPUBLIC OF)	(111)	-	(111)	4	-	(115)	(111)
PAKISTAN	(175)	-	(175)	2	-	(177)	(175)
TOTAL South West Asia	**(324)**	**0**	**(324)**	**7**	**0**	**(331)**	**(324)**
Central Asia							
KYRGYZSTAN	(47)	-	(47)	5	-	(52)	(47)
TURKMENISTAN	-	-	-	4	-	(4)	-
TOTAL Central Asia	**(47)**	**0**	**(47)**	**9**	**0**	**(56)**	**(47)**
TOTAL CASWANAME	**(697)**	**0**	**(697)**	**39**	**0**	**(736)**	**(697)**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2002
(In thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
THE AMERICAS							
North America and the Caribbean							
UNITED STATES OF AMERICA	(20)	-	(20)	-	-	(20)	(20)
TOTAL North America and the Caribbean	**(20)**	0	**(20)**	0	0	**(20)**	**(20)**
Central America							
COSTA RICA	(56)	-	(56)	-	-	(56)	(56)
TOTAL Central America	**(56)**	0	**(56)**	0	0	**(56)**	**(56)**
Northern South America							
COLOMBIA	(127)	-	(127)	-	-	(127)	(127)
VENEZUELA	(42)	-	(42)	-	-	(42)	(42)
TOTAL Northern South America	**(169)**	0	**(169)**	0	0	**(169)**	**(169)**
TOTAL THE AMERICAS	**(245)**	0	**(245)**	0	0	**(245)**	**(245)**

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2002
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
ASIA AND THE PACIFIC							
South Asia							
INDIA	(62)	-	(62)	-	-	(62)	(62)
MYANMAR	(90)	-	(90)	10	-	(100)	(90)
NEPAL	(57)	-	(57)	9	-	(66)	(57)
SRI LANKA	(56)	-	(56)	9	-	(65)	(56)
TOTAL South Asia	(265)	0	(265)	28	0	(294)	(265)
East Asia and the Pacific							
CAMBODIA	(87)	-	(87)	-	-	(87)	(87)
CHINA	(76)	-	(76)	-	-	(76)	(76)
INDONESIA	(67)	-	(67)	-	-	(67)	(67)
MALAYSIA	(69)	-	(69)	-	-	(69)	(69)
THAILAND	(138)	-	(138)	6	-	(144)	(138)
TOTAL East Asia and the Pacific	(437)	0	(437)	6	0	(443)	(437)
TOTAL ASIA AND THE PACIFIC	(703)	0	(703)	34	0	(736)	(703)

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
by Fund/EXCOM Region/Global Appeal Region/Country
as at 31/12/2002
(in thousands of United States Dollars)

Annex to Statement II

Junior Professional Officers	ASSETS			LIABILITIES			
	Cash and Term Deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund Balances	Total Liabilities Reserves and Fund Balances
OTHER							
Global Operations							
EDM - EMERGENCY & SECURITY SERVICE	(108)	-	(108)	1	-	(109)	(108)
GLOBAL OPERATIONS	10 155	1 629	11 784	-	-	11 784	11 784
TOTAL Global Operations	**10 046**	**1 629**	**11 676**	**1**	**0**	**11 675**	**11 676**
Headquarters							
DEP. OF INTERNATIONAL PROTECTION	(163)	-	(163)	9	-	(171)	(163)
DIV. COMMUNICATION & INFORMATION	(374)	-	(374)	6	-	(380)	(374)
DIVISION OF OPERATIONAL SUPPORT	(391)	-	(391)	6	-	(397)	(391)
DPO - EVALUATION AND POLICY SECTION	(65)	-	(65)	1	-	(66)	(65)
DRM - HUMAN RESOURCE MANAGEMENT	(114)	-	(114)	9	-	(123)	(114)
EXECUTIVE DIRECTION & MANAGEMENT	(71)	-	(71)	-	-	(71)	(71)
HEADQUARTERS	1 794	5	1 798	-	-	1 798	1 798
REG. BUREAU FOR AFRICA	(24)	-	(24)	-	-	(24)	(24)
REG. BUREAU FOR EUROPE	(31)	-	(31)	-	-	(31)	(31)
REG. BUREAU FOR THE AMERICAS	(47)	-	(47)	-	-	(47)	(47)
REG. BUREAU FOR CASWANAME	(33)	-	(33)	-	-	(33)	(33)
TOTAL Headquarters	**481**	**5**	**486**	**30**	**0**	**456**	**486**
TOTAL OTHER	**10 527**	**1 634**	**12 162**	**31**	**0**	**12 131**	**12 162**
TOTAL Junior Professional Officers	**4 951**	**1 634**	**6 585**	**208**	**0**	**6 377**	**6 585**

2002 extrabudgetary in-kind donations to UNHCR
(In United States Dollars)

Appendix

Donor	Amount
Australia	575 674
Republic of Korea	1 075 829
Switzerland	1 263 982
United Kingdom	197 190
Deutsche Stifting fur UNO-Fluchtlingshilfe E.V.	2 925
Fuli Optical Co., Ltd.	144 844
Children Action, Switzerland	139 600
Lutheran World Relief	1 651 636
Hennes and Mauritz	182 452
Private Donors China	4 470
Rotary International, Pakistan	292 968
Shell Companies in Pakistan	133 000
Mckinsey & Company - Sweden	350 000
Angelina Jolie (Ms)	40 000
TOTAL	**6 054 570**

Statement of objectives and activities of the Office of the United Nations High Commissioner for Refugees

The basic mandate of UNHCR is found in the statute of the Office of the United Nations High Commissioner for Refugees (General Assembly resolution 428 (V)). According to the statute, the United Nations High Commissioner for Refugees, acting under the authority of the General Assembly, shall assume the function of providing international protection, under the auspices of the United Nations, to refugees who fall within the scope of the present statute and of seeking permanent solutions for the problem of refugees.

The General Assembly has also called upon the High Commissioner to provide assistance to returnees, as well as to monitor their safety and well-being on return (General Assembly resolution 40/118). In addition, on the basis of specific requests from the Secretary-General or the competent principal organs of the United Nations, and with the consent of the State concerned, UNHCR provides humanitarian assistance and protection to internally displaced persons (General Assembly resolution 48/116). As regards UNHCR assistance activities, the basic provisions of the statute have been expanded by the General Assembly in its resolution 832 (IX).

Notes to the financial statements

Note 1
Office of the United Nations High Commissioner for Refugees and its activities

The Office of the United Nations High Commissioner for Refugees (UNHCR) was established by the General Assembly in its resolution 319 A (IV) of 3 December 1949. Its statute was approved by the Assembly in resolution 428 (V) of 14 December 1950.

The overall objective of UNHCR is to provide international protection to refugees and to seek durable solutions to refugee problems. UNHCR seeks to safeguard the fundamental principles of asylum and non-refoulement and to ensure that the basic rights of refugees are respected and that they are treated in a dignified and humane manner. UNHCR has also developed, at the request of the General Assembly and the Governments concerned, substantial material assistance programmes to meet refugee needs. Subsequent resolutions of the General Assembly, the Economic and Social Council and the Executive Committee of the High Commissioner's Programme have called on the Office, in the context of its basic mandate, to assist other groups of persons regarded as falling within the competence of the High Commissioner. In complex humanitarian emergencies, UNHCR also contributes to the provision of humanitarian assistance.

The High Commissioner reports annually to the General Assembly through the Economic and Social Council. An Executive Committee of the High Commissioner's Programme was established pursuant to General Assembly resolution 1166 (XII) of 26 November 1957 to advise the High Commissioner in the exercise of his/her functions and to approve the use of voluntary funds made available to the High Commissioner. The annual cycle of meetings of the Executive Committee consists of one annual plenary session and a number of intersessional meetings of a Standing Committee of the Whole. In 2002, the Executive Committee consisted of 61 member countries. Each year the report on the session of the Executive Committee is submitted to the General Assembly as an addendum to the annual report of the High Commissioner.

The United Nations regular budget provides for 220 posts for UNHCR, which amounted to $21,020,732 in 2002. This amount includes the costs of the posts of the High Commissioner and the Deputy High Commissioner. It also includes staff costs and related costs of the remaining 218 posts under the management and administration of UNHCR.

Note 2
Summary of significant accounting policies

(a) Financial rules for voluntary funds

The UNHCR voluntary funds accounts are maintained in accordance with the Financial Rules for voluntary funds administered by the High Commissioner (A/AC.96/503/Rev.7 of 7 October 1999), approved by the Executive Committee at its fiftieth session. The financial statements and schedules also conform with the common accounting standards for the United Nations system, as noted by the General Assembly in its resolution 48/216 C of 23 December 1993 (see also A/48/530) and as subsequently revised.

The financial year for the voluntary funds administered by the High Commissioner for Refugees covers the period 1 January to 31 December.

(b) Fund accounting

The accounts of UNHCR are maintained on a fund accounting basis. Separate funds for general and special purposes are established in accordance with the Financial Rules for voluntary funds administered by the High Commissioner, hereafter referred to as the Financial Rules.

Each fund is maintained as a distinct financial and accounting entity with separate self-balancing double-entry groups of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(c) Use of estimates

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Estimates are used in the context of expenditure recognition, in particular, but not exclusively, at the end of the financial period to determine the amounts to be retained in respect of unliquidated obligations.

(d) Funds

The funds reported in the accounts are as follows:

(i) Working Capital and Guarantee Fund has an established ceiling of $50 million approved by the Executive Committee and is maintained by income from interest on invested funds and savings from prior years' programmes. The Fund is utilized to replenish the Annual Programme Fund and to meet essential payments for projects pending receipt of contributions pledged or anticipated.

(ii) The Annual Programme Fund covers the financial activities that are approved annually by the Executive Committee for the programmed activities for individual countries or areas and for certain costs incurred by headquarters. It also includes the operational reserve that is established at an amount equivalent to 10 per cent of the programmed activities in the annual programme budget.

(iii) The Supplementary Programme fund accounts for moneys available for activities arising after the approval of the annual programme budget.

Trust funds under both the Annual Programme and the Supplementary Programme cover activities for which UNHCR received money from donors without assuming ownership of the funds. In 2002, UNHCR administered five trust funds: [1] reproductive health in communities in crisis; [2] prevention of sexual violence against women and girls; [3] enhancing nutritional status of refugee women, children and adolescents; [4] support to UNHCR's change process; [5] secretariat for the Commission on Human Security.

Trust funds [1] to [4] are funded from the United Nations Fund for International Partnership Project and [5] from the United Nations Trust Fund for the human security project for emergency training for the Asia and Pacific region.

(iv) The Junior Professional Officers fund covers financial activities exclusively allocated for the training and development of young professionals sponsored by various Governments.

(v) The Medical Insurance Plan was established by the General Assembly at its forty-first session in accordance with United Nations staff regulation 6.2. The objective of the fund is to assist subscribers and eligible family members in meeting expenses incurred for certain health services, facilities and supplies arising out of sickness, accident or maternity. The Plan is maintained by premiums from field staff and related contributions from UNHCR, as well as by interest income. Payments are based on claims processed during the year to cover field staff medical costs.

Medical Insurance Plan coverage is limited to the Field locally recruited General Service staff members and National Professional Officers (3,658). All other staff members are covered by the UNOG self-insurance scheme of social security (UNSMIS) whose operations are reflected in the United Nations financial statements (statement XXI of the 2000-2001 biennium).

(e) Translation of currency

The accounts are presented in United States dollars. In the field offices, the accounts may be maintained in the national currency of the country concerned. All transactions are translated into United States dollars using the United Nations operational rates of exchange, as established by the United Nations Controller, in effect at the date of the transaction. At the balance sheet date, all asset and liability balances are revalued as of 31 December 2002.

(f) Voluntary contributions and pledges

Voluntary contributions from Member States and other donors are recorded as income upon receipt or on the basis of a written pledge from the donor. Pledges from Governments are fully recognized as income at the time of acceptance of the pledge. In the interest of prudent financial management, up to one half of the value of firm pledges made by organizations of established repute are recognized as income at the time the pledge is accepted.

Contributions in kind are classified either as budgetary or extrabudgetary. Budgetary contributions in kind replace commodities that have been budgeted for and that would have been purchased by UNHCR or one of its implementing partners in the normal execution of the programme. Contributions in kind are recorded in the accounts, at fair market value, when the goods or services are received. Extrabudgetary in-kind contributions are those for which UNHCR has not made a budgetary provision. These are offers of additional materials or services that are considered by UNHCR to be complementary to programmed activities and in line with the mandate of the Organization. Extrabudgetary contributions in kind are not recorded in the accounts but are listed in the appendix to the financial statements.

Cash received against pledges is recorded at the United States dollar equivalent calculated at the United Nations operational rate of exchange prevailing on the date of receipt, as explained in note 2 (e) above.

Pledges due are written off after five years unless the donor has reconfirmed the commitment in writing not more than 18 months before the end of the accounting period.

(g) Interest income

Interest income includes all interest and related investment income earned on invested funds and various bank accounts. Financial rule 9.3 specifies the conditions for recording investment income, which provides, inter alia, that income from investments shall be credited to the Annual Programme Fund, unless required to maintain the Working Capital and Guarantee Fund.

(h) Currency exchange adjustments

Currency exchange adjustments include losses and gains on transactions and translation losses and gains from the revaluation of year-end asset and liability balances, based on the United Nations operational rate of exchange. Apart from the unrealized gains or losses on contributions receivable, which are charged to the respective funds, exchange differences are charged to the Annual Programme Fund, unless required to maintain the Working Capital and Guarantee Fund.

(i) Miscellaneous income

Miscellaneous income includes income from the sale of used or surplus property and settlement of insurance claims. The annual programme includes net recoveries relating to the transfer of emergency stockpile items to operational projects as miscellaneous income.

(j) Expenditure

Project expenditure reflects the amounts obligated according to article 8 of the Financial Rules. The High Commissioner may incur obligations for the implementation of projects to the extent that money and governmental pledges are available in the appropriate fund or account. Whenever possible and appropriate, the implementation of projects is entrusted to implementing partners, e.g., governmental, intergovernmental or non-governmental bodies, private firms or individual experts, in accordance with the terms of an agreement or a formal exchange of letters. Projects may also be implemented in accordance with the terms of a Letter of Instruction to the responsible officer or organizational unit of UNHCR.

(k) Ex gratia payments

The granting of ex gratia payments is governed by financial rule 10.5. Ex gratia payments are approved by the Controller up to an amount not exceeding $5,000, when such payments are considered desirable in the interest of the Organization. Payments over $5,000 require the personal approval of the High Commissioner. A statement of ex gratia payments, if there are any, is submitted to the Board of Auditors with the annual accounts.

(l) Write-offs

Write-offs due to losses of cash or of the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. In UNHCR, write-offs are recorded as adjustments to prior years' expenditures. The writing off of amounts up to $10,000 can be approved by the Controller after a full investigation. Amounts over $10,000 require the approval of the High

Commissioner. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

The writing off of losses of UNHCR property is governed by financial rule 10.7, which provides that the Controller may authorize such write-offs after a full investigation of each case.

(m) Provision against doubtful accounts receivable

UNHCR provides for an allowance for doubtful accounts receivable equal to the estimated uncollectable amounts.

(n) Non-expendable property

The definition of non-expendable property is assets with an original purchase price greater than or equal to $1,500 and a serviceable life greater than or equal to five years, and all special items. Special items include vehicles, computer equipment, plant, boats, telecommunications equipment, security equipment and generators, with a minimum acquisition value of $100.

In accordance with United Nations system accounting standards, non-expendable property purchased with UNHCR's voluntary funds is not included in the fixed assets on the balance sheet, but is charged as expenditure to the appropriate project in the year of acquisition. The inventories are recorded at the United States dollar equivalent calculated at the rate of exchange prevailing on the date of purchase. For valuation purposes, depreciation is computed using the straight-line method over the estimated useful lives of the related assets.

(o) Change of accounting policy

In line with a common services agreement, the United Nations Office at Geneva provides payroll and other services for UNHCR. Up to 2001, advances paid to staff through the United Nations Office at Geneva were not consolidated in the statements.

In 2002, UNHCR changed its accounting policy and started consolidating the amounts in its financial statements. In line with this policy, the comparative financial statements have not been restated, although a presentation has been made to show the effect of restatement (see Note 10 (a)).

In the UNHCR financial statements as at 31 December 2002, the balance due to the United Nations Office at Geneva matches with the amount due by UNHCR in the United Nations Office at Geneva accounts.

Note 3
Working Capital Fund

In accordance with financial rule 6.4 (f) (i), at the beginning of 2002, UNHCR utilized $12 million to replenish the Working Capital and Guarantee Fund, thereby bringing the level of the fund to the ceiling of $50 million that was determined by the Executive Committee. In 2001, $12 million from the fund had been used to fund obligations pending the receipt of anticipated contributions and was not paid back in 2001.

In 2002, and in accordance with financial rule 6.4, UNHCR had to utilize up to $48.2 million from the Working Capital and Guarantee Fund to again fund obligations pending the receipt of anticipated contributions. As a result of pledges received before 31 December 2002, UNHCR was able to fully refund the Working Capital and Guarantee Fund.

Note 4
Breakdown of expenditure

Following is a table showing the total UNHCR expenditure in 2002.

Table V.1
UNHCR expenditure in 2002
(In thousands of United States dollars)

	Programme (a)	*Programme support (b)*	*Management and administration (c)*	*Total*
Annual Programme	474 152	186 226	36 301	696 679
Annual Programme — Trust	1 027	291	95	1 413
Supplementary Programme	186 778	12 033		198 811
Supplementary Programme — Trust	1 193	96		1 289
Subtotal	**663 150**	**198 646**	**36 396**	**898 192**
Junior Professional Officers (d)				7 205
Working Capital Fund				1 627
Medical Insurance Plan (e)				1 378
Grand total				**908 402**

(a) The expenditure under "Programme" covers the direct inputs needed to achieve the objectives of a specific project or programme, including the costs of experts, support personnel, supplies and equipment, subcontracts, cash assistance and individual or group training.

(i) The expenditure figures under "Programme" in the above table include the instalment payments made to implementing partners. During the year, implementing partners are obliged to report on disbursements made against the UNHCR-provided funds at regular reporting dates. In 2002, $294.8 million was paid out to implementing partners as instalments, of which $204.2 million had been reported as at 31 December 2002, leaving a balance of $90.6 million, for which reports will be provided in 2003 as and when due, in accordance with the terms of the project agreements.

(ii) Of this reported amount, $68 million, including $6 million for United Nations Volunteers, was reported by implementing partners as salaries and other staff costs. This represents 33 per cent of the total $204 million in line with 2001 implementing partner staff costs ($82 million compared to $260 million).

(b) The expenditure under "Programme support" cover the costs of organizational units whose primary functions are the development, formulation, delivery and evaluation of UNHCR programmes, including those that provide backstopping of programmes on a technical, thematic, geographic, logistical or administrative basis.

(c) The expenditure under "Management and administration" covers the costs of organizational units whose primary function is the maintenance of the identity, direction and well-being of UNHCR, including the units that carry out the function of executive direction, organizational policy and evaluation, external relations, information and administration.

(d) Junior Professional Officers Fund

The following table shows the expenditure, by region, under this fund, as well as the fund balance at the end of 2002.

Table V.2

Expenditure under the Junior Professional Officers Fund

(In United States dollars)

	Disbursements	*Unliquidated obligations*	*Total*
Africa	2 178 509	59 638	2 238 147
Europe	1 753 119	44 053	1 797 172
Central Asia, South-West Asia, North Africa and the Middle East	697 200	39 237	736 437
The Americas	245 281	Nil	245 281
Asia and the Pacific	702 639	33 464	736 103
Headquarters	1 420 956	31 107	1 452 063
Total	**6 997 704**	**207 499**	**7 205 203**
Reserves and funds balances, 1 January 2002			5 867 250
Funds received in 2002			8 715 389
Total expenditure			(7 205 203)
Funds transferred to the Annual Programme Budget — Unearmarked			(1 000 000)
Reserve and fund balances, 31 December 2002			6 377 436

(e) Medical claims

In 2002, the Medical Insurance Plan received a total income of $2,675,074 from premiums and $293,549 in interest earned. Under this plan, UNHCR paid out to its subscribers, in respect of their claims, an amount of $1,377,911 in medical claims.

Note 5
Provision on accounts receivable

Accounts receivable are presented in the statement of assets, liabilities, reserves and fund balances net of the provision for doubtful accounts receivable in the amount of $958,036 at 31 December 2002. The doubtful receivable are related, inter alia, to implementing partners for $396,112 and to value-added tax recovery under negotiation for $413,830.

Note 6
Write-offs during 2002

During 2002, UNHCR had to write off a total amount of $1,836,434 in respect of unrecoverable balances due from various entities and theft/losses of cash that occurred in various locations where UNHCR operates.

Of that amount, $1,149,291 had been provided for in 2001 and related to the write-off of long-outstanding amounts under payments to implementing partners for 1994-2000. All efforts undertaken to obtain reports on and/or recover the outstanding balances paid to implementing partners yielded no result.

The remaining $687,143 related to the write-off of receivables for which no prior provision had been made, as well as losses due to theft, looting, etc., as reported through the Headquarters Asset Management Board.

Note 7
Cash and term deposits

The figure shown for cash and term deposits represents the net total of all cash balances (including funds held in non-convertible currencies), less any overdrafts.

Table V.3
Current and deposit accounts as at 31 December
(In thousands of United States dollars)

	1998	*1999*	*2000*	*2001*	*2002*
Cash deposit on 31 December					
Cash and current accounts	12 956	48 985	50 497	47 994	29 425
48-hours account		50	15 204	29 780	2 989
Deposit accounts	166 704	139 820	58 000	62 714	106 315
	179 660	**188 855**	**123 701**	**140 488**	**138 729**
Average in hand during year					
In current accounts	31 774	41 334	51 231	63 672	88 007
Invested (call and time deposit, securities)	122 381	140 664	65 631	77 467	63 686
	154 155	**181 998**	**116 862**	**141 139**	**151 693**
Interest earned					
On current accounts	904	1 089	1 633	1 485	1 399
On invested funds	6 758	6 933	3 962	3 193	2 006
	7 662	**8 022**	**5 595**	**4 678**	**3 405**
Average rate of interest earned					
On funds in hand and bank	4.97%	4.41%	4.79%	3.64%	2.24%
On invested funds	5.52%	4.93%	6.04%	4.12%	3.15%

Table V.4
Cash and term deposits as at 31 December 2002

Bank	*Period (days)*	*Annual percentage rate*	*Maturity*	*Amount*	*Equivalent in United States dollars*	*Accrued interest (United States dollars)*
Deka-Bank, Luxembourg	34	2.89000	15.01.03	EUR 10 000 000	10 438 413	15 117
Bank of Tokyo-Mitsubishi, London	21	3.05000	08.01.03	EUR 20 000 000	20 876 827	21 831
Anglo Irish Bank, London	25	3.020000	13.01.03	EUR 10 000 000	10 438 413	9 977
Nordea Bank Norge ASA, Oslo	21	6.400000	17.01.03	NOK 33 000 000	4 727 794	3 193
Citicorp Banking Corp., Jersey	10	1.430000	06.01.03	USD 20 000 000	20 000 000	3 178
Citicorp Banking Corp., Jersey	14	1.45000	10.01.03	USD 20 000 000	20 000 000	3 222
BNP-Paribas, Paris	7	3.00000	06.01.03	EUR 19 000 000	19 832 985	1 569
Total					**106 314 433**	**58 087**

Table V.5
United States dollar equivalent of non-convertible currencies held at 31 December 2002

Country[a]	*Currency*	*United States dollar equivalent*
Afghanistan	Afghani	16 897.11
Albania	Lek	17 767.37
Azerbaijan	Manat	1 267.45
Burundi	Franc	7 701.43
Colombia	Peso	10 186.95
Democratic Republic of the Congo	Congo franc	13 569.21
Egypt	Pound	3 621.87
Eritrea	Nakfa	673 193.00
Ethiopia	Birr	3 443.34
Iran (Islamic Republic of)	Rial	115 149.71
Iraq	Dinar	1 200.65
Libyan Arab Jamahiriya	Dinar	17 294.49
Mozambique	Metical	417.61
Myanmar	Kyat	6 978.45
Sudan	Dinar	5 820.51
Syrian Arab Republic	Pound	32 272.68
Tajikistan	Somoni	1 043.20
Turkmenistan	Manat	454.97
Uzbekistan	Som	3 115.51
Viet Nam	Dong	2 054.20
Yugoslavia	New Yugoslav Dinar	3 126.90
Zambia	Kwacha	110 023.69
Total		**1 046 600.30**

[a] Countries that have not accepted the obligations of article VIII, sections 2, 3 and 4, of the Articles of Agreement of the International Monetary Fund.

Note 8
Voluntary contributions receivable

Receivables represent contributions outstanding from all donors, the details of which are reflected in schedule 1 for the current year and schedule 2 for all prior years. The age of contributions outstanding is shown below (in United States dollars):

Current year	50 318 620
2001	8 489 999
2000	1 368 212
1999	1 453 913
1998	28 341
1997	201 088
Subtotal	**61 869 173**
Revaluation 31/12/02	4 655 131
Total	**66 524 304**

Note 9
Due from United Nations agencies

The amounts due from entities within the United Nations system in excess of $10,000 are noted below (in United States dollars):

Department of Peacekeeping Operations	963 388
Office for the Coordination of Humanitarian Affairs	407 890
United Nations Development Programme	124 005
Office of the Personal Representative of the Secretary-General for South Lebanon	75 449
World Health Organization	76 742
Office of the United Nations Security Coordinator	73 900
United Nations Office at Geneva	47 881
International Fund for Agricultural Development	30 861
World Food Programme	30 251
United Nations Transitional Administration in East Timor	25 679
International Labour Organization	22 885
Department of Humanitarian Affairs	16 330
United Nations Headquarters	14 981

Note 10
Other receivables

In line with note 2 (o), the balance in other receivables presented for the year 2001 has been restated to reflect the consolidation with the amounts paid on behalf of UNHCR by the United Nations Office at Geneva.

	2002	*2001 (restated)*
Amounts paid through the United Nations Office at Geneva	$9 470 521	$8 756 600
Other receivables	$7 514 773	$7 391 224
Consolidated balance 31 December	**$16 985 294**	**$16 147 824**

(a) The above-mentioned consolidated balance is composed of, inter alia: $7.2 million for education grant advances; $1.2 million for travel advances; $1.1 million for outstanding value-added taxes; $1.0 million for rental advances.

(b) In addition, an amount of $741,603 in respect of loans made to or on behalf of refugees is still refundable to UNHCR at 31 December 2002. These loans were fully expensed in the years in which they were made and only memorandum accounts are maintained in UNHCR accounts.

	For the year 2002	*Cumulative to 31 December 2002*	
Total loans made		**$16 362 777**	
Adjustments			
Unused funds refunded by implementing agencies		(817 068)	
Transferred to the Refugee Committee established with Austrian Ministry of Interior		(4 105 721)	
Exchange differences	$97 050	5 628 215	
			$17 068 203
Liquidations			
Repayments	(100 093)	(14 654 067)	
Write-offs/conversion into grants		(803 765)	
Agencies collection fees and charges	(12 219)	(668 829)	
			(16 126 661)
Total loans outstanding at 31.12.02			**941 542**
Of which refundable upon receipt to: implementing agencies for collection fees			**(199 939)**
Total loans refundable to UNHCR at 31.12.02[a]			**$741 603**

[a] Breakdown by source of funds:

Major aid programmes	$741 207
Other trust funds	396
Total	**$741 603**

Note 11

Non-expendable property

On 31 December 2001, the acquisition value of non-expendable property recorded in the AssetTrak database was $252,439,414 and the depreciated value was $43,559,269.

On 31 December 2002, the acquisition value of non-expendable property recorded in the AssetTrak database was $288,775,067 and the depreciated value was $66,089,862.

Note 12
Accounts payable

The accounts payable include, inter alia, the following amounts due to other agencies (in United States dollars):

Central Emergency Revolving Fund	6 000 000
United Nations Office at Geneva	5 093 342
United Nations Development Programme	1 382 311
United Nations Volunteers	1 043 790
United Nations Headquarters	850 245
United Nations Joint Staff Pension Fund	45 605
International Organization for Migration	34 546
United Nations Children's Fund	32 588
World Food Programme	16 863
United Nations Compensation Commission	5 500

The above-mentioned balance with the United Nations Office at Geneva is composed of, inter alia, staff salaries and repatriation grants to be paid to staff by UNHCR through the United Nations Office at Geneva, in line with note (o); the amount payable in 2001 was $1.4 million.

Note 13
Liabilities for end-of-service and post-retirement benefits

In accordance with United Nations common practice, UNHCR has not specifically recognized in any of its financial accounts liabilities for after-service health insurance costs or the liabilities for other types of end-of-service payments that will be owed when staff members leave the Organization. Therefore, UNHCR has not created any reserve to fund these liabilities. Such expenses are budgeted for in the corresponding operations budget, and the actual costs incurred in each financial period, when staff members terminate, are reported as current-year expenditure.

(a) After-service health insurance

The financial dimension of the Organization's liability for after-service health insurance has been estimated by a consulting actuary. On the basis of that study, it has been estimated that the UNHCR liability for after-service health insurance as of 31 December 2002 is as follows (in United States dollars):

	Present value of future benefits	*Accrued liability*
Gross liability	228 958 000	163 083 000
Offset from retiree contributions	61 969 000	43 383 000
Net liability	**166 989 000**	**119 700 000**

The present value of future benefits is the discounted value of all benefits to be paid in the future to all current retirees and active staff expected to retire in the future. The accrued liabilities represent that portion of the present value of benefits that has accrued from the staff member's date of entry on duty until the valuation date. Active staff members' benefits are fully accrued when staff members have reached the date of full eligibility for after-service benefits. The liabilities were valued based on a discount rate of 5.5 per cent.

(b) Accrued annual leave

Terminating staff are entitled to be paid for any unused vacation days they may have accrued up to a maximum limit of 60 days. The Organization's total liability for such unpaid vacation compensation is estimated to be $22 million approximately.

(c) Termination benefits

In line with the Staff Regulations and the Staff Rules of the United Nations, some staff members are entitled to repatriation grants and related expenditures of relocation upon their termination from the Organization based on the number of years of service. The Organization's total liability at the end of 2002 for such unpaid repatriation and relocation entitlement is estimated to be $121 million. This estimate has been based on the actual number of UNHCR staff by duty station and representative averages for both salaries and years of service.

(d) Pension plan

UNHCR is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligation of the Organization to the Fund consists of its mandated contribution at the rate established by the General Assembly, together with any share of any actuarial deficiency payments under article 26 of the Regulations of the Fund. Such deficiency payments are payable only if and when the General Assembly has invoked the provision of article 26, following determination that there is a requirement for deficiency payments, based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. At the time of the present report, the General Assembly has not invoked this provision. The result of the actuarial valuation as of 31 December 2001 was an actuarial surplus of 2.92 per cent of pensionable remuneration.